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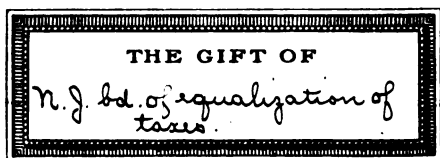
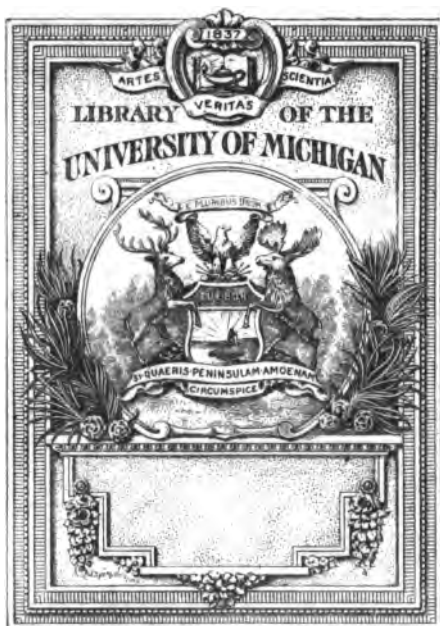
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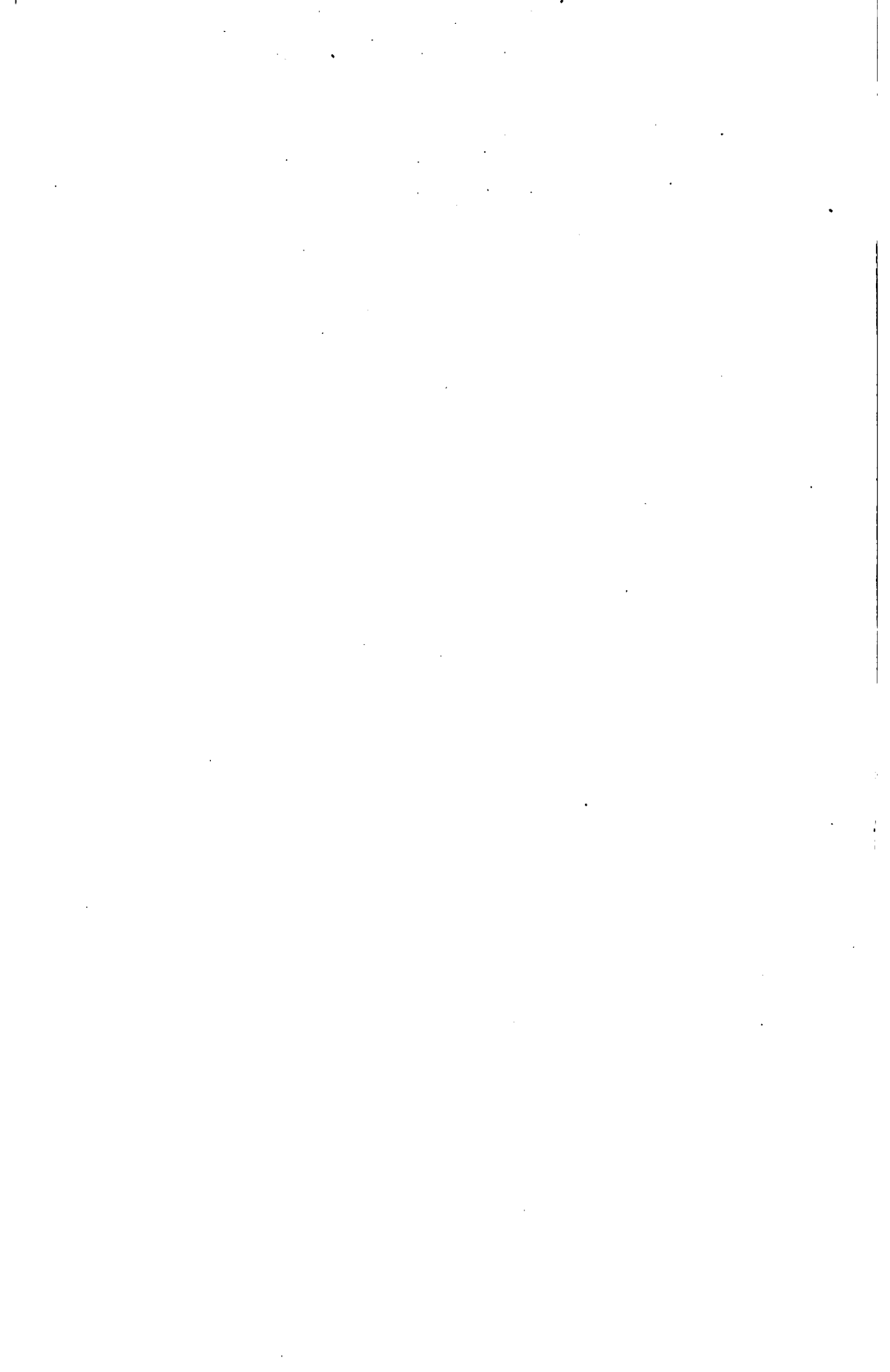
REPORT
OF THE
BOARD OF EQUALIZATION
OF TAXES
1911



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SEVENTH ANNUAL REPORT

OF THE

Board of Equalization of Taxes

OF NEW JERSEY

For the Year Ending October 31

1911

TRENTON, N. J.
MacCrellish & Quigley, State Printers, Opposite Post Office.

1911.

MEMBERS
OF THE
Board of Equalization of Taxes of New Jersey.

FRANK B. JESS, *President*,
HADDON HEIGHTS.

HENRY J. IRICK,
VINCENTOWN.

GEORGE M. MCCARTHY,
JERSEY CITY.

BLOOMFIELD H. MINCH,
BRIDGETON.

EDWARD E. GROSSCUP,
WENONAH.

HENRY W. BUXTON, *Clerk*,
TRENTON.

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N.Y. Bd.
of
Equalization
of Taxes
of N.J.
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REPORT.

STATE OF NEW JERSEY.. OFFICE OF THE BOARD OF EQUALIZATION OF TAXES OF NEW JERSEY.

TRENTON, October 31, 1911.

To the Legislature of the State of New Jersey:

In compliance with the provisions of the law, the Board of Equalization of Taxes of New Jersey submits herewith its seventh annual report.

APPEALS.

The appeals brought before the Board for adjudication during the past year cover a wide range, both as to the class and value of the properties and the nature of the questions involved. The majority of appeals are brought by individuals or corporations for the reduction or cancellation of assessments alleged to be excessive or illegal, although a considerable number have been filed by taxing districts for increases in the assessments on certain specified properties, and others have been brought by individual taxpayers for the increase of the assessments of other taxpayers whose properties are alleged to have been undervalued.

On all petitions, hearings are had at which the petitioner may appear either in person or by agent or attorney, and submit evidence and argument in support of his appeal. At such hearing the taxing district and the County Board of Taxation also have notice to appear in support of the assessment complained of. The rules of the Board require that all appeals must be served on the clerk or attorney of the taxing district affected, and on the president or secretary of the County Board of Taxation. Until recently, this service on the County Board was required only when an appeal had previously been taken to that body, but on September 19, 1911, the Board promulgated an amendment to Rule 17 of the Rules of Practice, the amended rule reading as follows:

17. Whenever an appeal shall be taken to this Board concerning any matter upon which a County Board of Taxation has formally acted, the petition of appeal shall recite that fact. In all cases before this Board a copy of the petition shall be served upon the County Board of Taxation of the county in which the property affected is situate, through its President or Secretary. Proof of such service shall be endorsed on the petition of appeal, in the same manner as service and proof thereof are made upon the respondent taxing district.

This action was taken in view of the fact that the County Boards, in their supervisory capacity, have in the course of examining, revising and correcting the books of the assessors, passed on all of the local assessments, and are thus parties in interest to all appeals brought from such assessments.

In order to meet the convenience of both taxpayers and taxing officials, the Board has continued its practice of grouping appeals, as far as possible, according to localities, and making a circuit of the State to hear these at some central point in each locality, usually at the county seat. This plan minimizes the expenses of transportation, etc., to both petitioners and respondents, which is particularly desirable where small properties are involved, and is also convenient in case a personal inspection of the property is advisable.

Among other questions, that of the assessment of goods in storage or in transit was before us in the case of Levering and Garrigues Company *vs.* Township of Piscataway, County of Middlesex. The evidence in this case showed that the business of the Company is the taking of contracts for steel buildings and erecting steel structures, for which it buys structural steel from mills outside of New Jersey, which materials are consigned to the Company at New York, subject to a stop-off at the Company's plant in Piscataway Township, where it is unloaded for the purpose of fabrication, sorting and painting, or being put in shape for installation in the building for which it may be intended, remaining there ordinarily about one month, but oftener for longer or shorter periods. The memorandum filed by the Board in this case held that "In our opinion, the appellant Company has failed to establish by the evidence adduced that the property covered by the assessment attacked was not within the jurisdiction of the State at the time of the assessment. The property came into the State for an indefinite stay and for a definite purpose. That purpose was not necessarily incident to a shipment from Pennsylvania to New York, but was dictated entirely by business considerations. While here, the property did not remain in its original shape but was changed in form and appearance. It was shipped out of the State as the convenience and needs of its owners required. Apart from the questions of law involved in the case,

we should be unable to find that the property in dispute was all in transit when the assessor made his levy. The way-bills produced at the hearing showed the course of business followed by the Company, but the property assessed was not proven to be identical with any of the shipments described in the way-bills." The assessment of \$50,000, levied on the "stock in yard" of this Company, was accordingly affirmed, and the petition to cancel the same was dismissed.

A number of appeals were before the Board this year claiming the exemption from taxation of the property involved. One of these was filed by the Bancroft Training School for the mentally deficient, which appealed from the assessment levied by the Borough of Haddonfield on its buildings and five acres of land. It was admitted that the school charged large fees and was conducted for profit, but the claim for exemption was brought under section 3, paragraph 4, of the general tax act of 1903, which exempts "all buildings actually and exclusively used * * * for asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of this State authorized to carry on such charities, and the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each, the furniture thereof and personal property used therein, and the endowment or fund held exclusively for the charitable purposes of the corporation owning such buildings." The ruling of the Board in this case was that the mere fact that this was a school for the feeble-minded, owned by a corporation of this State, was not sufficient ground for exemption, the corporation being in no sense a charitable one as contemplated by the act in question. This case was taken to the Supreme Court by the petitioners and is there pending at the date of making this report.

The appeal of The Brothers of the Christian Schools *vs.* City of Ocean City, on the other hand, showed that the buildings assessed are used during the summer months as a place of instruction, religious devotion and relaxation for some ninety or more young men who are being prepared for the work of gratuitous teaching, regular classes of instruction being held daily, in addition to devotional services, the institution being supported by voluntary contributions. The Board held that "all the activities of the Society in connection with the property are entirely in harmony with its charitable purposes as expressed in the articles of incorporation," and further, that all of the land in dispute came within the requirement that it shall be necessary for the fair use and enjoyment of the buildings erected thereon. The assessment was therefore set aside.

The question of the taxation of the property of a Young Men's Christian Association came before us in the appeal of Y. M. C. A. of Plainfield *vs.* City of Plainfield, the question involved being whether the property was "used exclusively for purposes considered charitable under the common law." The evidence before the Board showed that the petitioner carries on the general work of a Young Men's Christian Association, and also extends its benefits to boys and men who are not members, and who contribute nothing to its maintenance; that the building contains an auditorium used for entertainments, etc., and sometimes rented to outsiders; and that the first floor of the building is occupied by stores for which rentals are received, which rentals are applied exclusively to the work of the association. Citing the case of Y. M. C. A. of Paterson *vs.* City of Paterson, reported in 61 N. J. Law, page 422, in which the finding of the Supreme Court was that the buildings of the association were not "used exclusively" for charitable purposes, this Board held that the property in question did not come within the meaning of the exemption clause above quoted, and therefore was liable to taxation. The opinion filed in this case further stated: "The general tax act imposes a double test to determine eligibility to exemption from taxation of this class of property. The building must not only be used for charitable purposes, but it must be used *exclusively* for such purposes. In our view the appellant association fails to meet either test. The ruling of the Supreme Court, before cited, precludes this Board from finding that the purposes of the association are charitable within the meaning of the tax act. * * * The building in question manifestly is not used exclusively for charitable purposes, and therefore the appeal must be dismissed and the assessment affirmed."

Another group of appeals for the exemption of property taxed was brought on quite different grounds from the case above referred to. These were the appeals of the City of Perth Amboy from the assessment of lands, buildings, water-works and pumping station, belonging to said City and located in the Township of Madison, Middlesex County, in which Township the property had been taxed to the City. The City claimed that the property was not subject to taxation. Chapter 118, of the Laws of 1910, a supplement to the general tax act of 1903, provides that the lands of the respective counties, townships, cities, etc., used for the purpose and for the protection of public water supply "shall be subject to taxation by the respective taxing districts in which such real estate is situated, at the true value thereof, without regard to any buildings or other improvements on such lands, in the same manner and to the same extent as the lands of private

persons are subject to taxation, notwithstanding any exemption provided for in the act to which this act is a supplement." The Supreme Court, in the case of *Essex County Park Commission vs. Town of West Orange* (67 Atl. Rep. 1065), interpreting a previous act (P. L. 1906, p. 273) in which the same language was used in reference to the taxation of lands owned by one taxing district and situate in another taxing district, "without regard to any buildings or other improvements on such lands," held that the legislative intent was to tax the lands, but not the buildings. While the judgment of the Supreme Court in this case was subsequently reversed by the Court of Errors on the ground that the act of 1906 was unconstitutional, there was nothing in the latter decision to disturb the lower court's interpretation of the language used relative to the assessment of the lands without regard to the buildings. Basing its decision on the above grounds, the Board held that so much of the assessments appealed from as were upon lands used for a water supply should stand, and that so much of the assessments as were upon property other than lands should be cancelled.

The cases of Public Service Railway Company, Lessee Bergen Turnpike Company, from assessments on turnpike property in the Townships of Overpeck and New Barbadoes, and the Boroughs of Little Ferry and Fairview, in the County of Bergen, were again before us this year, the Company claiming that the assessments should be reduced to the nominal sum of one dollar. The Board dismissed the appeals, basing its judgment on the decision of the Supreme Court in the same cases, brought from the assessments of a previous year, in which decision it was held that turnpike bridges are not exempt from assessment for the purpose of general taxation. Subsequently, these cases were re-opened, on application of the petitioners, to be heard by the Board on questions of fact, they having been first submitted purely on questions of law. Careful consideration of the facts involved in these cases lends emphasis to the recommendation recently made at the International Tax Conference, held at Richmond, Virginia, in September, that all public service corporations should be assessed as a unit. It is undoubtedly true that such property can be better valued as a whole, under one jurisdiction, than in unrelated sections, by different assessing officers, without proper or consistent regard to that continuity which is an essential element in the value of the road as an extended public highway. Taxes on property of this kind, levied by a single central authority, could be made returnable to the various taxing districts on the basis of the mileage of such highway or proportionate value of the property in each district.

RATABLES.

The completion of the work of assessment for the year 1911 shows that property to the amount of \$2,166,735,535.16 has been listed and taxed for local purposes throughout the various taxing districts in the State. These total ratables include second class railroad property, which is a part of the local ratables under chapter 91 of the laws of 1905, and taxable at the same rate as other property in the taxing district where it is located, although the assessment is levied by the State Board of Assessors. It of course does not include main stem, rolling stock, etc., of railroads, which come under a different classification and are assessed by the State Board of Assessors at the "average rate of taxation" in the State.

This total amount of ratables shows an increase of \$120,837,321.31 over the ratables of last year, and is divided as follows:

Real estate, exclusive of second class railroad property,	\$1,790,446,829 00
Second class railroad property,	99,978,394 00
Personal estate,	280,634,359 16
Deductions for debt,	6,385,098 00

The taxes to be raised locally on the above valuations, as apportioned to various purposes, are as follows:

State school tax, \$5,523,663.05, as against \$5,265,658.10 for 1910.
County taxes, \$9,188,316.10, as against \$8,428,918.53 for 1910.
Local budgets, \$26,394,120.25, as against \$24,115,347.86 for 1910.

The average tax rate in the State is \$1.896 per hundred dollars of valuation for 1911, as against \$1.856 for 1910.

The property in the State which is specifically exempted from taxation aggregates \$187,499,546, under the following classifications:

Public school property,	\$37,109,680
Other school property,	10,264,905
Public property,	71,992,206
Church and charitable property,	\$60,167,775
Cemeteries and graveyards,	7,964,980

As is apparent from these classifications, it is not assumed that this constitutes all of the property in New Jersey that is exempt from taxation. It does not attempt to cover the large proportion of exempt and non-taxable securities held by individuals and corporations throughout the State, of which, in the nature of things, it would be practically impossible to obtain an accurate return, but it gives all of the real estate specifically exempted by our tax laws, with its accompanying personalty.

Of the increase of \$120,837,321, above referred to, over \$114,000,000 is on real estate.

The heaviest increase in ratables is reported from Essex County, in which the ratables are, in round numbers, \$36,000,000

more than last year. Of this increase over \$29,000,000 is on real estate, but it also includes an increase of about \$6,000,000 on personal property, which is the major part of the personalty increase throughout the entire State. The City of Newark gives about \$19,000,000 of the total increase, about \$4,800,000 of this being on personalty.

In Hudson County the increase is about \$27,000,000, of which \$25,000,000 is on real estate. The largest increase in the County is in Jersey City, which returns about \$13,000,000 over last year.

In Union County the increase of nearly \$9,000,000 is practically all on real estate, and the increase of \$8,500,000 in Atlantic County is also on realty, with the exception of about \$500,000. The increase in Atlantic County is headed by Atlantic City, whose ratables have advanced about \$5,000,000 since 1910.

Bergen County, returning a net increase of about \$7,000,000 on the total ratables, shows a decrease of over a million dollars in personal property. Other counties reporting decreases in their personal property valuations are Cumberland, Hunterdon, Middlesex, Morris and Warren, all by relatively small amounts ranging from less than a hundred thousand to six hundred thousand dollars. All of these counties report net increases in their ratables. In most of the counties personal property has either shown a small increase or remained practically stationary.

The following tabulation gives the total valuation taxable for local purposes in each county for the years 1910 and 1911, and the increases shown by the returns of this year:

County.	Valuation of 1910.	Valuation of 1911.	Increase.
Atlantic,	\$80,124,421 00	\$88,685,867 00	\$8,561,446 00
Bergen,	102,514,526 00	109,634,724 00	7,120,198 00
Burlington,	30,997,525 00	31,873,587 00	876,062 00
Camden,	77,296,931 00	81,368,788 80	4,071,857 80
Cape May,	25,132,851 00	27,676,166 00	2,543,315 00
Cumberland,	23,464,212 00	24,436,284 00	972,072 00
Essex,	516,304,860 00	552,348,996 00	36,044,136 00
Gloucester,	22,071,345 00	23,287,959 00	1,216,614 00
Hudson,	467,930,819 00	495,065,748 00	27,134,929 00
Hunterdon,	20,773,174 00	21,142,112 00	368,938 00
Mercer,	88,642,928 00	93,619,955 00	4,977,027 00
Middlesex,	59,788,496 00	62,907,862 00	3,119,366 00
Monmouth,	92,466,716 00	96,497,913 00	4,031,197 00
Morris,	47,051,366 00	47,967,930 00	916,564 00
Ocean,	16,647,320 00	17,675,496 00	1,028,176 00
Passaic,	154,525,096 00	160,978,641 00	6,453,545 00
Salem,	15,872,320 00	16,382,917 00	510,597 00
Somerset,	29,369,315 00	30,294,704 00	925,389 00
Sussex,	15,130,743 00	15,626,401 00	495,658 00
Union,	135,383,489 85	144,344,797 36	8,961,307 51
Warren,	24,409,760 00	24,918,687 00	508,927 00
Totals,	\$2,045,898,213 85	\$2,166,735,535 16	\$120,837,321 31

SOURCES OF STATE AND LOCAL REVENUE.

The statistics contained in this report show the valuation of property assessed for local purposes and the amounts of taxes to be raised for such purposes, divided into State School tax, County tax and local budgets. In addition, there are other taxes, levied by the State, some of which go directly into the State Treasury and others of which are re-distributed in their entirety. Of those going into the State Treasury, varying amounts go back to the taxing districts, directly or indirectly, in the form of State aid for various purposes. Generally speaking, our system of taxation may be roughly outlined under the following heads, which give such sources of local and State revenue as may properly be clasified under the head of taxation. They therefore include only such State receipts as come within this classification and do not include State revenue from fees, costs and charges, motor, gunners' and other licenses, etc.

TAXES LEVIED BY LOCALITIES FOR LOCAL PURPOSES.—These come under the head of the general annual tax levy made by the local assessors under our general tax law, and levied on all real and personal property not specifically exempt, according to its true value on the twentieth day of May of the year in which the assessment is made. These include the taxes for the local and county expenses for the coming year, and are found, under these respective heads, in the abstracts of ratables in Appendix No. 2 to this report. They of course would not include assessments for benefits. Included in this annual levy is also the amount to be raised for State School taxes, which are separately referred to, owing to a difference in the method of imposition and distribution.

STATE SCHOOL TAX.—The State School tax, which is in effect a local tax, is imposed by the State for the support of the public school system, the amount to be raised being based on the total ratables of the preceding year, these being the latest figures available at the date of estimating the tax. The State contributes from the State Treasury an annual contribution of not less than \$100,000 for the support of public schools, and the amount to be raised by the taxing districts is "such an amount as will make, when added to this one hundred thousand dollars, a sum equal to two and three-fourths mills on each dollar of valuation of the taxable real and personal property of the State, as shown by the latest abstracts of ratables." The amount of tax to be raised, thus estimated, is apportioned among the counties by the State Comptroller, also on the basis of the preceding year's ratables,

and is subdivided by the county boards of taxation among the various taxing districts by which it is to be raised, according to the ratables of such taxing districts for the current year, these being available by the time this apportionment is made. It is then levied and collected by the local taxing officials as a part of the general tax levy, and is returned, out of the first moneys collected, to the county collectors, by whom it is forwarded to the State Treasurer. With the exception of a ten per cent. reserve fund, it is then re-distributed among the counties by the State Comptroller, being paid to the County Collectors on orders for the same drawn by the State Commissioner of Education, and is next apportioned to the school districts by the County Superintendents of Schools and paid to such districts by the County Collectors on orders of the County Superintendents. The ten per cent. reserve fund is apportioned by the State Board of Education among the counties "equitably and according to its discretion." In addition to the money raised as above for the support of public schools, and the annual contribution of \$100,000 from the State Treasury, there is also the money applied to this purpose from the taxes levied by the State on the main stem, etc., of railroads and canals, hereinafter referred to, and an annual apportionment of \$200,000 from the income from the School Fund of the State. A special district school tax may also be raised locally by the taxing districts, for certain designated purposes.

TAX ON SECOND CLASS RAILROAD PROPERTY.—Second class railroad property, that is, all property used for railroad purposes, other than main stem and tangible personalty, is assessed by the State Board of Assessors and taxed at the local tax rates prevailing in the taxing districts in which such property is situate. The tax is payable by the railroads to the State Treasurer, and is returned to the taxing districts in its entirety, in accordance with the value of such property in each taxing district. This valuation of second class railroad property, which under the law is made a part of the local ratables, will be found separately set forth, according to taxing districts, in the abstracts of ratables appended to this report. The aggregate valuation of such property in the State for 1911 is \$99,978,394, and the tax levied thereon by the State Board of Assessors amounts to \$1,924,471.86.

STATE TAX ON RAILROADS AND CANALS.—This is a tax levied by the State Board of Assessors, at the "average rate of taxation" of the State, on the main stem of railroads (including the road-bed, not exceeding one hundred feet in width, with rails and sleepers and all buildings and structures erected thereon, except

passenger and freight buildings), and the waterway, towing path and berme bank of canals (not exceeding 100 feet in width), with the franchises and all tangible personal property of such companies. This tax, after deducting therefrom a sum "equal to one-half of one per centum of the total valuation of the property on which said tax shall be assessed," is apportioned among the counties for the maintenance of the public school system of the State. The remainder goes into the State Treasury. The valuation of this class of property in the State for the year 1911 is \$284,542,181, on which the tax would be \$5,394,919.72. These figures represent the original valuations by the State Board of Assessors, and are subject to change by that Board on review.

FRANCHISE TAXES ON MISCELLANEOUS CORPORATIONS.—This is a graded tax levied by the State Board of Assessors, for State purposes, on the capital stock issued and outstanding of miscellaneous corporations of New Jersey. The rate is one-tenth of one per cent. on the first three million dollars of stock, one-half of one per cent. on from three to five millions, and fifty dollars per million on all amounts above five million dollars. The final figures of this tax are not obtainable at the date of submitting this report, as they are in process of review and adjustment, but the amount of tax, as originally levied for 1911, was \$3,182,020.76.

FRANCHISE TAX ON PUBLIC UTILITY COMPANIES.—This is a tax of two per cent. on the annual gross receipts of corporations using or occupying the public streets or highways, except street railway companies, and is levied by the State Board of Assessors. Street railways similarly assessed under a later act (P. L. 1906, Ch. 290) were required to pay a gradually ascending tax on their gross receipts, culminating in 1912, on gross receipts of 1911, "and annually thereafter," in five per cent. These taxes, although levied by the State, are paid directly to the taxing districts by the companies, being apportioned by the State Board of Assessors according to the value of the property of such companies located in or upon such highways in each taxing district. The entire franchise tax thus levied on these companies for the year 1911 was \$1,112,743.41, of which \$610,199.52 was on street railways.

COLLATERAL INHERITANCE TAX.—This is the tax received by the State under the act to tax intestates' estates, gifts, legacies and collateral inheritance, including securities of New Jersey corporations standing in the names of non-resident decedents. The amount of such taxes received by the State Treasurer during the fiscal year ending October 31, 1911, was \$745,777.16.

FOREIGN INSURANCE COMPANIES OTHER THAN LIFE AND FIRE.—These companies pay to the Commissioner of Banking and Insurance a tax of two per centum on their gross premiums during the year, less returned premiums and re-insurance premiums paid, which tax is in lieu of all other franchise taxes on these corporations. The amount of such taxes received during the fiscal year ending October 31, 1911, was \$50,796.15. These companies are also subject to the retaliatory provisions of our insurance law under which a higher rate than two per cent. may be charged if the States from which the companies come charge a higher rate against New Jersey companies.

FOREIGN FIRE INSURANCE COMPANIES.—These companies are liable to the same tax as the miscellaneous foreign insurance companies next above referred to, but the tax is payable in the first instance to firemen's relief associations in localities having the same, the balance to the Commissioner of Banking and Insurance, which is distributed by him pro rata among all such associations. If, however, there is any tax collected by the Commissioner in excess of two per cent., under the retaliatory provision above referred to, it goes into the State Treasury. This excess for the fiscal year ending October 31st, 1911, was \$1,757.28. The total amount of taxes received by the department of Banking and Insurance from foreign fire insurance companies during the said fiscal year was \$52,554.98.

FOREIGN LIFE INSURANCE COMPANIES.—Taxes upon foreign life insurance companies doing business in New Jersey are collected under the retaliatory provisions of the New Jersey insurance law. The amount paid to the department of Banking and Insurance on this account during the fiscal year ending October 31, 1911, was \$123,952.80.

APPLICATIONS FOR INCREASED TAX RATES.

The question of the tax rates allowable to different taxing districts frequently comes before this Board, both by appeal and personal inquiry. The maximum tax rate act of 1906 (P. L. 1906, Ch. 116) provides for certain annual reductions in the rates per one hundred dollars of valuation until they reach \$1.75 for county, school district and local purposes, to which, under that act and an amendment passed in 1908 (P. L. 1908, Ch. 274), are to be added the rates required to raise State School taxes, State taxes, if any, money for judgments against the taxing district, and, in boroughs, for the cost of constructing and maintaining a sewer system. These additions, of course, would

bring the rate to a considerably higher figure. In addition, to meet the needs of taxing districts which claimed that their local conditions required a more flexible rate if they were to meet their expenses, the Legislature passed the supplement of 1908 (P. L. 1908, Ch. 182), giving the County Boards of Taxation discretionary powers to allow, on application, ten points additional on the county rate and thirty on the rate for local purposes, the total increase, however, not to exceed thirty points.

The law does not fix any definite limitation of time within which this application must be made, and we have found that in its practical working out this may cause complications, as recent cases before us have shown. For convenient reference we give below a chronological statement of the steps involved in the matter of ascertaining and awarding the final tax rate for all purposes.

- First Tuesday in August, (a) Annual meeting of County Boards of Taxation, at which assessors must submit their books for examination, revision and correction. (P. L. 1906, Ch. 120, sec. 4.)
 (b) County collectors lay statements of State School tax before County Boards of Taxation. (P. L. 1903, Ch. 208, sec. 23; P. L. 1906, Ch. 120, sec. 5.)
 (c) County Boards of Freeholders fix county budgets. (P. L. 1906, Ch. 120, sec. 7.)
- Second Tuesday in August, .. County Collectors certify county budgets to County Boards of Taxation. (P. L. 1906, Ch. 120, sec. 7.)
- Third Tuesday in August, ... Local budgets certified by governing bodies of County Boards of Taxation. (P. L. 1906, Ch. 120, sec. 6.)
- First of October, (a) Tax duplicates, completed, to be handed over to Collectors of Taxes. (P. L. 1906, Ch. 120, sec. 8.)
 (b) Local assessors to certify tax rates to State Board of Assessors for the purpose of fixing the average tax rate in the State. (P. L. 1905, Ch. 91, sec. 3.)

The county rate is necessarily an important item for the governing body of the taxing district to ascertain, before they can make sure that the budget required for local purposes will not call for a higher tax rate than will be left for such purposes after the county rate is deducted from the maximum allowed. Substantial reductions or increases made by the County Board of Taxation in the ratables returned by the assessor will also have their effect on the amount of money the taxing district can raise under a given rate, and these reductions or additions may be made by the County Board, in its work of revising and correcting the assessor's books, at any time up to the date on which the dupli-

cate, complete, is to be handed over to the Collector of Taxes, at which time the rate is considered finally fixed.

Under these circumstances conditions may arise in which, from lack of notice and consequent time in which to make the proper application, the governing body of a taxing district may not be aware that it will be necessary to apply for an increased tax rate, nor able to do so within a proper time, even though the tax rate allowed them will be inadequate to raise the amount of money needed. Such a case has recently come before us, and its consideration has emphasized the desirability of a more definite enactment on this head. We consider that not only should the law fix a date within which such applications may be made under Chapter 182 of the Laws of 1908, but it should also make it mandatory upon the County Boards of Taxation to notify the governing bodies of the taxing districts, a reasonable time in advance of such date, whenever it is found by such boards that the moneys required to be raised in various taxing districts for a given year will produce rates in excess of those that could be allowed without recourse to the act of 1908.

COURT DECISIONS.

The decisions of our courts during the past year have included a number relative to taxation, the syllabi of which are given in Appendix 1. They include judicial interpretations on such subjects as the taxation of railroad property used in part for railroad and in part for other than railroad uses, bank stock, life insurance companies, riparian leases, turnpike bridges, buildings in course of erection and intended for charitable purposes, and orphan asylums using property in more than one taxing district for their charitable purposes, also decisions referring to the judgment of this Board on questions of fact, the inspection of the records of the State Board of Assessors by members of County Boards of Taxation, the redemption of land sold for taxes, the Martin Act, collateral inheritance taxes, taxes levied under the Voorhees Franchise Tax Act on the gross receipts of corporations occupying the public streets, and the franchise tax levied by the State Board of Assessors on miscellaneous corporations. It would not be practicable, within the limits of this report, to publish more than the syllabi in these cases, but these are here collated for the assistance and information of taxing officials. Full reference to each case, both as to title (under the head of "Court Decisions") and subject matter, will be found in the index to this report.

Two cases of particular importance may be briefly referred to, namely, those of *Mayor and Common Council of City of Newark vs. Tunis* (78 Atl. Rep. 1066) and *Mayor and Common Council of City of Newark vs. State Board of Equalization of Taxes et al.* (79 Atl. Rep. 343), these dealing, respectively, with the assessment of bank stock and of the amount apportioned to "deferred dividend policies" of insurance companies. In the former case the Court upheld the minority opinion filed in the same case by this Board, and held that market and not book value was the proper basis of assessment in ascertaining the value of bank stock for the purpose of taxation. In the latter case, which involved a larger sum of money held by the Prudential Insurance Company for "deferred dividend policies" under P. L. 1907, p. 132, the question before the Court was whether this fund was an asset or a liability within the meaning of the law. The Court of Errors held that this sum, amounting in 1909 to \$14,623,279.37, could not be properly deducted from the assessment as a liability by the assessing officers, all "liabilities on policies" being, under the law, considered to be comprehended in the value of the policies as computed by the Commissioner of Banking and Insurance. If any liability has not been so included in that computation, it is not within the province of assessing officers to make the deduction from the assessment, the remedy being by direct attack on the Commissioner's computation in the Supreme Court.

LARGER ASSESSMENT DISTRICTS.

The Board earnestly renews the recommendations made in its last annual report, with respect to the method of choosing assessors and the enlargement of the assessing districts. That the most patent defect in our taxing system lies in its very foundation must be conceded by anyone who has practical knowledge of the subject. And yet in the frequent overhauling of our taxing machinery little or no attention has been paid to this basic weakness. Legislative activity in this realm has generally concerned itself with the administrative features of the law subsequent to the making of the assessment. Practically nothing has been done to secure greater accuracy and efficiency in the initial steps of the taxing process. The theory upon which taxing reforms seem to have proceeded generally is that of perfecting the work of assessment after the assessor has performed his function. In other words, ample provision has been made to correct errors, while very little has been done to prevent them. It is self-evident that the more care and skill that are given to

the making of the original assessment, the less need there will be for review and revision. Changes in methods or machinery, therefore, which will tend to greater accuracy in the assessment of property are prime factors in solving the intricate problems of taxation.

Another year's experience in the work of this Board has strengthened the conviction previously expressed that each county, rather than each municipality, should be the unit for assessment, and that assessors should be appointed rather than elected. It is absolutely clear that the best results can never be obtained in the work of assessment so long as that work is divided as at present, among as many assessors as there are governmental units. By far the greater number of taxing districts are small in area and relatively small in taxable property. In these taxing districts the assessor rarely is selected because of any special fitness which he may possess for the work of appraising property. Other considerations which are frequently inimical to a proper assessment are likely to be controlling. Even if the utmost care were exercised in the election of assessors, it would be difficult to secure those best fitted for the work, because of the small compensation paid by most taxing districts. This is totally inadequate. It may be laid down as a general proposition that the average assessor in the smaller districts cannot afford to perform the duty devolving upon him for the salary that he receives. If he does the work as it should be done, he must do it at the sacrifice of his own private interests. If he does not neglect his own affairs, he must slight his public duty. The wonder is that under present conditions the work of the average assessor is done as well as it is.

COUNTY ASSESSORS.

No doubt some improvement could be effected by changing the method of choosing the assessor, and by making his compensation somewhat commensurate with the amount of work he is supposed to do. But in our judgment, the greatest possibility of improving our system of taxation lies in the direction of enlarging the territorial units of assessment. The existing subdivision of the State by counties suggests itself as the most convenient subdivision for assessing purposes. The work of assessment should be done by appointive county boards. Such assistants as might be needed should be selected from those shown by civil service examination to be best qualified for the duties to be performed. Some of the advantages of this system which readily suggest themselves are:

1. A more scientific assessment.
2. A greater probability of the assessment of all property subject to assessment.
3. A closer approximation to an assessment at true value.
4. A more uniform assessment as between taxing districts.
5. A more accurate and uniform valuation of similar properties in the same taxing districts and in different taxing districts.
6. A more efficient administration of the laws relating to the assessment of property.

We do not believe it would be wise to embrace within the operation of the plan here proposed the larger cities of the State, since in some of these the existing machinery of assessment is doing excellent work, and similar machinery is available to all of them.

It should perhaps be pointed out that assessment by counties would not in other respects disturb the autonomy of the taxing districts as they now exist.

Each taxing district would continue to make its own levies and to collect its own taxes through its own agents. The only change would be that its valuations would be fixed by assessors who acted for the whole county rather than by an assessor who acted for that taxing district alone.

TAXATION OF PERSONAL PROPERTY.

We would again urge radical reforms in the methods of taxing personal property. Either legislation should be passed to insure greater equality and uniformity in the application of the existing tax laws to this species of property, or an entirely new scheme should be devised for subjecting personal property to its fair share of the tax burden. If the policy of the State is to require from each citizen, for the purposes of government, a sum proportionate to his ability to pay as measured by his valuable possessions, then certainly there can be no reason nor logic in a system which, in its practical operation, except a greater tribute from the citizen who owns one thousand dollars worth of real estate than from the citizen who owns one thousand dollars worth of personal property. Each citizen is supposed to be on the same plane of equality before the law. The amount of taxes he pays is supposed to be determined by the amount of property he owns, and not by the kind, save as to that property which is expressly exempted. The practical working out of our taxing system does not accord with its theoretical operation. New Jersey is having precisely the same experience as other States where the general property tax prevails, or where the attempt has been made to enforce it. The decided trend of tax legislation is toward the substitution for the general property tax of specific taxes on distinctive classes of property. The classification of property for the purposes of tax-

ation is the first step essential to any successful effort to secure a fair and uniform distribution of the tax burden.

BANK STOCK.

The inadequate and unfair operation of the existing law is strikingly illustrated in the case of bank stock. In some taxing districts bank shares in the hands of the holders escape taxation entirely; in other taxing districts the amount of taxes to be paid upon bank shares is a matter of bargaining between the taxing officials and the banks. In a few districts the owners of bank stock may be paying an undue amount of taxes. The assessment of bank stock has been a source of prolific litigation, and the rulings of the Courts have settled the question of law involved, but have not solved the fundamental problems which arise in the assessment of this species of personal property. It has been determined by the Court of last resort in this State that in ascertaining the assessable value of national bank stock deductions must be allowed for the non-taxable securities among the bank's assets. These deductions frequently leave nothing to be taxed. The result is that in some cases shares of bank stock which may readily be exchanged for one hundred dollars per share and upward enjoy an absolute immunity from taxation. Whether the deductions should be made from the book value of the shares or the market value has been another vexed question. The Supreme Court has decided in favor of the market value theory, and this decision at the time this report is written is under review before the Court of Errors and Appeals.* Whatever the view of that Court may be upon the question presented, the inherent defects of the prevailing system will remain.

It would be extremely unwise to attempt any legislation that would make the ownership of bank stock unattractive or burdensome as compared with the ownership of other kinds of personal property. Nothing should be done and, indeed, nothing can be done by the State to discriminate against this class of property. What we are urging now is that the present system of taxing such property should be so revised as to secure greater uniformity of taxation as between the different banks, and as between bank shares and other classes of personal property.

We commend to the consideration of the Legislature the plan adopted by New York in dealing with this question. In that State the basis of taxation is the book value of the bank shares.

* Since the date of submitting this report the decision of the Court of Errors in this matter has been handed down. The syllabus reads as follows: "The rule adopted by the Supreme Court in this case, that the true value of national bank shares for taxation is under ordinary and normal conditions, their exchangeable value in the market is a working rule and not an invariable test of true value under any and all circumstances."

The rate is one per cent. No deductions of any character are allowed, not even for real estate which is taxed separately at the local rate. This necessarily involves double taxation, and is one feature of the New York plan which we do not endorse. We believe that in other respects a similar plan would work out satisfactorily in this State, since it would secure more revenue for the taxing districts and certainty, equality and uniformity to the banks.

DEFECTS OF THE PRESENT SYSTEM.

Naturally, the breakdown of the general property tax system has been most complete in the case of intangible personalty. Various efforts have been made in other States to find practical substitutes for this tax, with more or less success. After reviewing the several methods the "Committee on Practicable Substitutes for the General Property Tax" recommended to the Fifth Annual Conference on State and Local Taxation, held at Richmond, the recording and registry tax as adopted in New York, Connecticut, and several other States, and the classified tax as applied in Pennsylvania, Maryland, Minnesota and Iowa. By the latter plan intangible personalty is taxed at a fixed rate uniform throughout the State, and lower than the tax imposed on other classes of property.

With respect to tangible personal property the inequalities of assessment present the most vexatious phase of the problem. There is an utter lack of uniformity throughout the State in the assessors' methods of dealing with this class of property. In the more important taxing districts where the assessment methods have been carefully designed and are efficiently carried out, tangible personalty is listed and valued in accordance with the statutory requirements. Generally, however, personal property is regarded as a negligible quantity. Some assessors appear to have a fixed schedule of personal assessments, which varies according to the valuation placed upon the taxpayer's realty. Others, apparently, have an almost uniform valuation which they apply indiscriminately. In some taxing districts the taxation of personal property seems to be regulated by custom or the personal views of the taxing officials. This fact is illustrated in the case of household goods. Much property of this class is not assessed at all, and very little of it is assessed at true value.

It is the deliberate judgment of this Board that household goods should be exempted by law from taxation. As was said in the report of the committee already referred to, "Household furniture is recognized as a necessary burden rather than as an asset." It is unproductive. Its assessment is difficult and generally arbitrary. The attempt to assess it is one of the

most fruitful sources of tax discrimination and produces a comparatively insignificant amount of revenue.

As to the taxation of productive tangible personal property, such as goods, merchandise, machinery and stock in trade, the difficulty is principally one of valuation. This may be overcome to a large extent by the more scientific methods of assessment, which we believe would result from the plan proposed in that part of this report dealing with the assessing system.

TAX MAPS.

We strongly re-affirm all that we said in our last annual report with respect to the use of tax maps. A complete listing and an accurate valuation of real property is practically impossible without the aid of maps. The results in those districts where maps have been adopted constitute the most convincing argument in favor of their general use. It is unquestionable that considerable parcels of real estate escape taxation in consequence of the absence of maps to guide the assessors in locating the real property within their jurisdiction. A proper classification of realty would also be facilitated by the use of maps. The expense of preparing maps is the principal reason advanced against the proposition that they be required. It is probably true that the increase in ratables resulting from the use of maps would in many districts soon compensate for the cost involved in securing them. We are well satisfied that it would greatly promote the efficiency of our taxing system to make the use of assessors' maps compulsory, and that the State would be amply justified in sharing the cost of the maps with the taxing districts.

SUMMARY OF RECOMMENDATIONS.

We heartily concur in the suggestions submitted to the Governor in the report of the delegates from New Jersey to the International Tax Conference held at Richmond, Virginia, in September last. Those suggestions in part and our own recommendations may be briefly summarized as follows:

First—That assessment districts be made co-extensive with the counties of the State.

Second—That local assessments be made by appointive county boards of assessors in all taxing districts outside of first class and second class cities.

Third—That all persons employed in assessing work be appointed by the county board from civil service lists prepared in and confined to the residents of the county in which the appointment is made.

Fourth—That bank shares be assessed at a flat tax, uniform throughout the State and based upon capital, surplus and un-

divided profits, with deductions for real estate separately assessed as now, but without any allowances for exempt securities.

Fifth—That household goods and personal effects be exempted from taxation.

Sixth—That intangible personal property be classified for the purposes of taxation, and that specific rates be applied to the several classes.

Seventh—That the adoption of tax maps be made compulsory within three years, and that State aid in defraying the cost of such maps be extended to taxing districts which adopt maps within one year.

A more thoroughgoing and equitable assessment of property, particularly personal property, and the use for that purpose of more scientific methods are advocated by this Board for two reasons. First, because in the light of the law and of existing conditions it is manifestly our duty to do so; and second, because we desire that every citizen shall have a square deal in the matter of taxation. Nothing is more important to the people of this State than that the burden of taxation shall be evenly and equitably distributed. That is the policy of our fundamental law, and every proposed change in taxing statutes or assessing methods should be subjected to the test of squaring with that policy.

The tax burden is not fairly apportioned so long as any class of property subject to taxation is undervalued or not valued at all. The logical result is that other classes of property contribute an undue and unjust share to the public fund.

The general tendency of tax rates is upward. The tendency ought to be downward. With no direct State tax and with the constantly increasing State aid given to the school districts for the support of the free public schools, the rate of taxation ought to decline. The large increase in municipal expenditures undoubtedly is measurably responsible for the steadily growing tax rate. Another important factor, however, is the failure to reach all taxable property, and to treat it, when reached, on terms of equality and uniformity.

Respectfully submitted,

FRANK B. JESS, *President.*

HENRY J. IRICK,

GEORGE M. McCARTHY,

B. H. MINCH,

EDWARD E. GROSSCUP,

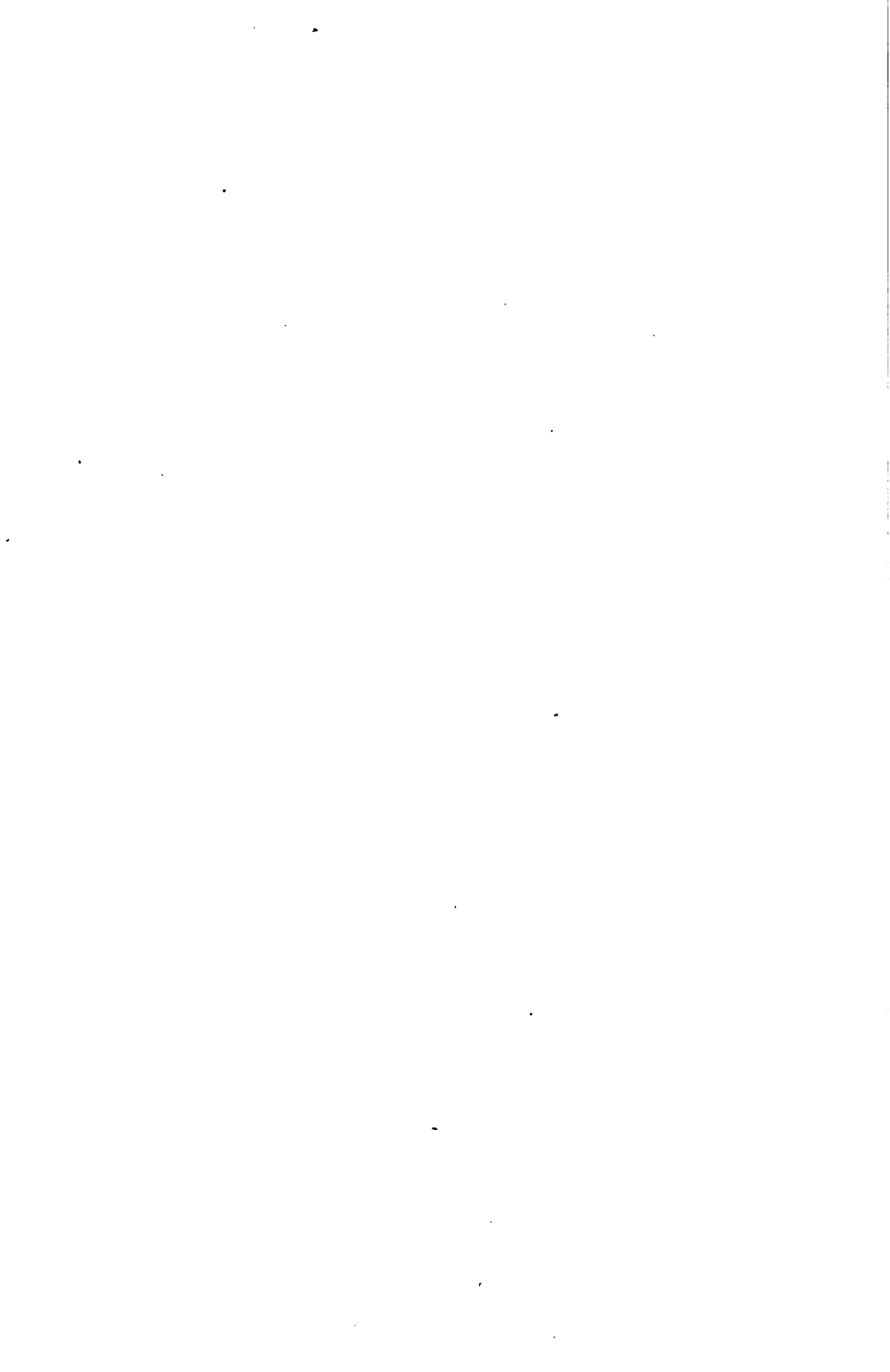
*Board of Equalization of Taxes.
of New Jersey.*

Attest:

HENRY W. BUXTON,
Clerk.

APPENDIX No. 1.

Syllabi of Court Decisions Relating to Taxation.



Court Decisions.

Lehigh Valley R. Co. v. Mayor and Aldermen of Jersey City et al.

(78 *Atl. Rep.* 215.)

(Court of Errors and Appeals of New Jersey. Nov. 15, 1910.)

I. TAXATION—REVIEW OF ASSESSMENT—DOUBLE ASSESSMENT— FINDINGS OF FACT—CONCLUSIVENESS.

In proceedings for a summary determination of the character of property doubly assessed, under section 28 of the Railroad Tax Act (3 Gen. St. 1895, p. 3332), the determination of the Supreme Court on a question of fact is conclusive, and the Court of Errors and Appeals is not concerned with the proofs submitted to the Supreme Court except for the purpose of ascertaining whether they support the fact determined by it.

2. TAXATION—RAILROADS—STATE TAXES—STATUTES—PROPERTY USED IN PART FOR RAILROAD PURPOSES.

The Railroad Tax Act (3 Gen. St. 1895, p. 3324), continuing the scheme for taxation of railroad companies by preceding railroad tax laws, separates railroad property for purposes of taxation into two classes; all property not used for railroad purposes to be taxed by the local authorities, and on all other property a State tax to be assessed by the State Board of Assessors. Plaintiff in error, having a railroad terminal on the Hudson river, had constructed and owns a number of piers extending into the river, upon which tracks are laid, and one such pier, built for use as a warehouse pier for handling freight in transshipment from cars to barges and lighters, by which it is taken to different parts of New York harbor, was actually used for the receipt of flour, for the most part by a single firm of consignees, who used the pier for the purpose of blending the flour, the original packages sometimes being emptied upon the pier; such consignee having no lease of the pier, but being charged for demurrage, and being allowed to have machinery on the pier without charge. *Held*, that the test whether the pier should be taxed by the State or by the local authorities is its use for railroad purposes, and that the pier, used partly for railroad purposes and partly for other purposes, was assessable only by the State Board of Assessors.

3. TAXATION—RAILROADS—RAILROAD PROPERTY CLASSIFIED— PROPERTY IN USE FOR RAILROAD PURPOSES—PIER—RAIL- ROAD CONSIGNEE.

A railroad having a terminal on the Hudson river in Jersey City built a pier into the river on which tracks were laid, and a warehouse built for use in the transshipment from cars to lighters, but used almost exclusively by one of the railroad's consignees for the blending of flour received from the road, and which was allowed to have its machinery on the pier, paying demurrage charges, but having no lease on the pier. *Held* that, under the Railroad Tax Act (3 Gen. St. 1895, p. 3324) the consignee's machinery and other property on the pier was assessable by the local tax officers of Jersey City.

Opinion by Gummere, C. J.

*Mayor and Common Council of City of Newark v. Tunis.**

(78 *Atl. Rep.* 1066.)

(Supreme Court of New Jersey. Feb. 27, 1911.)

(*Syllabus by the Court.*)

I. TAXATION—ASSESSMENTS—NATIONAL BANK SHARES—"TRUE VALUE."

In taxing the shares of a national bank, the true value which is the basis of the assessment is under ordinary and normal conditions their exchangeable value in the market, and not their book or liquidation value.*

2. TAXATION—ASSESSMENT—NATIONAL BANK SHARES.

In assessing shares of a national bank, the total valuation of all the shares at their true value is to be ascertained; from this is to be deducted the amount of the assessment on real estate and such other items as the statute permits to be deducted. Each share is assessable upon its pro rata of the balance.

3. TAXATION—ASSESSMENT—STOCK OF TRUST COMPANY.

Section 18 of the Tax Act (P. L. 1903, p. 405) provides that every trust company shall be assessed in the taxing district where its office is situated upon the full amount of its capital stock paid in and accumulated surplus. *Held*, that it is assessable upon the true value of its stock.

4. TAXATION—ASSESSMENT—NATIONAL BANK STOCK.

Section 17 of the Tax Act (P. L. 1903, p. 404), with the modifications of the act of 1905 (P. L. 1905, p. 457), does not tax shares of national banks at a greater rate than other moneyed capital in the hands of individuals.

(*Additional Syllabus by Editorial Staff.*)

5. LICENSES—"FRANCHISE TAX"—NATURE.

The words "franchise tax" have a special meaning and signify the annual license fee exacted by the State for the privilege of doing business in corporate form.

Opinion by Swayze, J.

Mayor and Common Council of City of Newark v. State Board of Equalization of Taxes et al.

(79 *Atl. Rep.* 343.)

(Court of Errors and Appeals of New Jersey. March 6, 1911.)

I. TAXATION—LIFE INSURANCE COMPANIES—ASSESSMENT—DEDUCTIONS—"LIABILITY."

Supplement to the general Tax Act approved May 11, 1906 (P. L., p. 418), provides for taxation of certain property of life insurance companies after deducting "liabilities," and requires "liabilities on policies" to be determined

* This case was carried to the Court of Errors and Appeals, and since the date of submitting this report the decision of that court has been handed down. The syllabus reads as follows: "The rule adopted by the Supreme Court in this case, that the true value of national bank shares for taxation is under ordinary and normal conditions, their exchangeable value in the market, is a working rule and not an invariable test of true value under any and all circumstances."

as of the date of taxation on a basis adopted by the insurance commissioner. *Held*, that an amount apportioned to deferred dividend policies as required by Laws 1907, p. 132, is not properly deducted from an assessment as constituting a "liability"; such amount being a "liability on the policies" comprehended in valuing the policies.

2. TAXATION—EXEMPTIONS—CONSTRUCTION.

Construction of an exemption from taxation will not be extended beyond the clear requirements of its terms.

3. TAXATION—LIFE INSURANCE COMPANIES—"LIABILITY ON 'POLICY.'"

A "liability" on an insurance policy as affecting deductions in assessing insurer's property for taxation is an obligation by insurer to pay the moneys which the policy calls for, on compliance by insured with binding conditions, regardless of whether the sum to be paid under the contract is a fixed amount or a stated sum plus profits.

4. TAXATION—LIFE INSURANCE COMPANIES—ASSESSMENT.

Under supplement to the general Tax Act approved May 11, 1906 (P. L., p. 418), requiring officers in taxing life insurance company property and in allowing a deduction for liability on its policies to take the value thereof as computed by the insurance commissioner, any error in such computation can be raised only by direct attack.

Opinion by Gummere, C. J.

Cook v. Mayor and Council of City of Bayonne et al.

(77 Atl. Rep. 1048.)

(Supreme Court of New Jersey. Nov. 5, 1910.)

(Syllabus by the Court.)

TAXATION—NAVIGABLE WATERS—PROPERTY SUBJECT—GRANT OF LAND UNDER WATER.

An instrument calling itself a "lease," made by the riparian commission of this State for lands under water, pursuant to the statutes of 1869 and 1871 (3 Gen. St. 1895, pp. 2788, 2790), which "bargains, sells, leases and conveys" to the grantee, "her heirs and assigns forever," with habendum in fee and reservation of annual rental with right of re-entry and of distress in case of non-payment expressly reserved, and covenanting for a further conveyance free and discharged of the rent on payment of a stipulated gross sum, is a grant in fee subject to a rent charge, and the land therein described is taxable in the hands of the grantee.

Opinion by Parker, J.

Town of Kearny et al. v. Board of Equalization of Taxes et al.

(78 Atl. Rep. 1050.)

(Supreme Court of New Jersey. Feb. 27, 1910.)

(Syllabus by the Court.)

I. TAXATION—JUDGMENT OF STATE BOARD OF EQUALIZATION—REVERSAL.

A judgment of the State Board of Equalization will not be disturbed on certiorari on questions of fact, unless the evidence is persuasive that that board erred in its determination.

2. TAXATION—APPEAL TO BOARD OF EQUALIZATION—JUDGMENT.

When an appeal to the State Board of Equalization brings up tax valuations on separate parcels of land owned by the same parties, and such Board sustains the appeal and fixes new valuations, it should by its judgment assign a separate value to each parcel separately valued by the local assessors.

Opinion by Parker, J.

Fagan v. State Board of Assessors.
(77 Atl. Rep. 1023.)
(Supreme Court of New Jersey. Oct. 26, 1910.)
(Syllabus by the Court.)

TAXATION—RIGHT OF INSPECTION—TAX SCHEDULES.

A citizen who is also a member of a county board of taxation is entitled for purposes connected with his official duties or arising out of his rights as a citizen to inspect the schedules filed in pursuance of public law in the office of the State Board of Assessors.

Opinion by Garrison, J.

Public Service Ry. Co. v. Board of Equalization of Taxes et al.
(Three cases.)
(78 Atl. Rep. 8.)
(Supreme Court of New Jersey. November 16, 1910.)
(Syllabus by the Court.)

TAXATION—EXEMPTIONS—TURNPIKE BRIDGES.

There is no general law, and no general principle of law, by which turnpike bridges are exempted from assessment for the purposes of general taxation.

Opinion by Garrison, J.

Institute of Holy Angels v. Borough of Ft. Lee.
(77 Atl. Rep. 1035.)
(Supreme Court of New Jersey. November 10, 1910.)
(Syllabus by the Court.)

TAXATION—EXEMPTIONS—BUILDING NOT YET USED FOR CHARITABLE PURPOSES.

Where a building is in course of erection, intended to be used for a charitable purpose, but not yet actually used therefor, it is not exempt from taxation under the act of 1903 (Act April 8, 1903, P. L. p. 394).

Opinion by Swayze, J.

Borough of Mountainside v. Board of Equalization of Taxes of New Jersey et al.
(80 Atl. Rep. 488.)

(Court of Errors and Appeals of New Jersey. June 19, 1911.)

I. TAXATION—EXEMPTIONS—CHARITABLE INSTITUTIONS—BUILDINGS.

Where real property of an orphan asylum, devoted entirely to its purposes, was exempted from taxation solely by virtue of P. L. 1903, p. 394, section 3, par. 4, exempting all buildings actually and exclusively used as asylums or schools for feeble-minded or idiotic persons and children, and owned by corporations of the State, together with the land whereon the same are situated, necessary for the fair use and enjoyment of the same, not exceeding five acres in extent, and not by virtue of the corporation's charter, it was no objection to such exemption that the association possessed other lands in a different municipality which had been exempted, and that its charter permitted it to hold no other property for its use as an asylum than such other land.

2. CORPORATIONS—FRANCHISES—USURPATION—REMEDY.

If a charitable corporation is usurping franchises not conferred on it by the Legislature, the remedy is by *quo warranto* at the instance of the Attorney-General, and not by certiorari at the instance of a borough complaining of an order of the Board of Equalization granting an exemption from taxation.

Opinion by Pitney, Ch.

River Realty Co. v. Blumenheim et al.
(78 Atl. Rep. 675.)

(Court of Chancery of New Jersey. August 1, 1910.)

I. TAXATION—REDEMPTION FROM TAX SALE—ACTION TO FORECLOSE RIGHT OF REDEMPTION—PLEADING.

A bill to foreclose the right of redemption on a sale for taxes, which fails to allege that any sum is due at the time of filing the bill, is demurrable, though proof of the amount claimed to be due may be made *prima facie* by the mere production of the certificate of sale.

2. EQUITY—PLEADING—ORIGINAL BILL—CERTAINTY AND CLEARNESS.

The facts on which complainant's right or title to equitable relief sought is based must be stated with certainty and clearness.

Opinion by Emery, V. C.

Walton v. American Baptist Publication Society.
(79 Atl. Rep. 435.)

(Court of Errors and Appeals of New Jersey. March 6, 1911.)
(*Syllabus by the Court.*)

I. TAXATION—TAX DEEDS—COLLATERAL ATTACK.

A tax title deed under the Martin act, being within the provisions of the fifteenth section of the sales of land act (3 Gen. St. 1895, p. 2982), is not subject to be questioned collaterally.

2. REGULARITY OF DEED.

Quære, whether the regularity of such a deed is cognizable by a court of equity.

Opinion by Garrison, J.

Nichols v. Older et al.

(78 *Atl. Rep.* 689.)

(Court of Chancery of New Jersey. Jan. 5, 1911.)

1. TAXATION—TAX TITLE—VALIDITY.

3 Gen. St. 1895, p. 3372, sec. 415, contained in the Martin Act relating to the collection of arrears of taxes and assessments, provides that any person having an estate in or mortgage on land sold for taxes, whose lien appears of record in the county, may redeem at any time within six months after notice of the sale. Section 422 provides that taxes hereafter levied which shall remain unpaid for three years may be collected in the same way as provided in the act as to old taxes, and that the tax deed shall have the same effect as if made to enforce such old taxes, but that the deed shall not be given till one year from the time of sale, during which time the owner or any person having an interest in or lien on the land may redeem. *Held*, that the provisions of section 415 as to notice are not changed by section 422, but apply to cases to which the act is extended by the latter section, so that only six months' notice is required before the giving of a tax deed under section 422.

2. TAXATION—SALE OF LAND FOR NONPAYMENT OF TAX—SALE IN PARCELS OR IN GROSS.

A separate assessment for taxation and sale together of a number of lots is at most an irregularity, and unless within the proviso of the section, is cured by 3 Gen. St. 1895, p. 3384, sec. 453, providing that upon the surrender of a certificate of sale for taxes and the proof of service of notice required, the proper officer shall, after six months from the service of the notice, deliver to the purchaser at the sale a deed by which the purchaser shall take a good and sufficient title in fee simple absolute, free of all incumbrances, of which the deed shall be presumptive evidence, and in any proceedings prosecuted or defended for possession of the property or in establishment or defense of the title under such deed the title shall not fail by reason of any irregularity or formal defects in the procedure upon which the sale shall have been made, or by reason of any irregularity in enforcing the tax, provided the property sold was liable to the tax, and it does not appear that any substantial injury was done to the owner of the property by reason of the irregularity.

3. TAXATION—TAX TITLES—TAX DEED AS EVIDENCE OF TITLE.

Under Sale of Land Act (3 Gen. St. 1895, p. 2082), sections 14, 15, providing that the recitals in deeds or declarations of sale made by public officers, authorized by law to make such sales, shall be taken *prima facie* as evidence of the truth of what is therein recited, and that the proceedings on which such deeds are founded shall not be subject to the question collaterally, but may be at any time reviewed by certiorari or other proper proceedings in the Supreme Court or Circuit Court, a tax deed is conclusive evidence of title as against the objection that lots were assessed for taxation separately and sold together, unless the proceedings on which the deed is founded shall have been directly attacked and set aside.

Opinion by Garrison, V. C.

Eastwood v. Russell.

(81 *Atl. Rep.* 108.)

(Court of Errors and Appeals of New Jersey. Oct. 2, 1911.)

(*Syllabus by the Court.*)

1. TAXATION—COLLATERAL INHERITANCE TAX—AMENDMENT OF STATUTES.

The Act of 1906 (P. L. 1906, p. 432), amending "An act to tax intestates' estates, gifts, legacies, devises and collateral inheritance in certain cases" (P. L. 1894, p. 318), being unconstitutional by reason of its defective title, in no wise changed or affected the prior act of 1894, which latter act continued to exist as if the amendment of 1906 had never been passed.

2. TAXATION—COLLATERAL INHERITANCE TAX—"PROPERTY TAX."

A tax levied upon property passing by will by virtue of the Act of 1894 (P. L. 1894, p. 318) is not a property tax to which the provision of Const. art. 4, section 7, par. 12, was designed to apply.

3. STATUTES—CONSTITUTIONAL LAW—TITLE OF ACT.

It is not permissible for a person assessed under the Act of 1894 (P. L. 1894, p. 318) upon property acquired by him by will to assert that the title of that act does not express its object, in that the title contains the word "gifts," while the body of the act places a tax on property transferred by "deed, sale or gift * * * to take effect * * * after the death of the * * * grantor or bargainor," and that the alleged extra titular objects cannot be cut out of the act, because the act in this regard is severable, allowing the excision of the asserted objectionable features.

4. APPEAL AND ERROR—REVIEW—QUESTIONS OF FACT.

Where a person assessed under the Act of 1894 (P. L. 1894, p. 318) contends that the property which is the subject of the tax passed to him, not by will, but by contract between him and the testator, and presents ex parte affidavits to the surrogate to prove such agreement, and the Supreme Court, on certiorari, removing said assessment for review, makes no finding of fact, the question of the force or competency of such affidavits does not come before this court upon writ of error reviewing the judgment of the Supreme Court.

Opinion by Voorhees, J.

Sawter et al. v. Shoenthal et al.

(80 *Atl. Rep.* 101.)

(Supreme Court of New Jersey. June 22, 1911.)

(*Syllabus by the Court.*)

1. STATUTES—TITLE—AMENDING ACT.

An act approved April 20, 1909 (P. L., p. 304), was entitled "An act to change and amend the title of an act entitled 'An act to tax intestate estates, gifts, legacies, devises and collateral inheritance in certain cases,' approved May 15, 1894."

The body of the act is as follows: That the title of the above-entitled act be and the same is hereby changed and amended to read as follows: 'An act

to tax the transfer of property of resident and non-resident decedents by devise, bequest, descent, distribution by statute, gift, deed, grant, bargain and sale in certain cases.”

Held, that the object of the act is not expressed in its title.

* * * * *

Opinion by Garrison, J.

Montclair Water Co. v. Town of Montclair.

(79 *Atl. Rep.* 258.)

(Court of Errors and Appeals of New Jersey. March 6, 1911.)

WATERS AND WATER COURSES—PUBLIC WATER SUPPLY—WATER RENTS—CONTRACT.

A water company contracted to furnish water to a town in consideration of “a sum equal to the annual taxes for the current year which shall be assessed upon the franchise and real and personal property of the company actually used in connection with the business of supplying water.” Act March 23, 1900 (P. L., p. 502), provides for taxation by the State of all the property and franchises of corporations using public streets or highways. *Held*, in the company’s action to recover an amount equal to the amount of an annual tax assessed by the State against the company, that such tax was a part of the stipulated compensation for the water service, and that the company could recover.

Opinion per curiam.

Hilson Co. v. State Board of Assessors et al.

(80 *Atl. Rep.* 929.)

(Supreme Court of New Jersey. August 31, 1911.)

TAXATION—FRANCHISE TAX—CORPORATE STOCK—DEBENTURE CERTIFICATES.

The 3,000 debenture certificates issued by a company, of the par value of \$100 each, recited that the corporation was indebted to the holders in the amount of their face value, but on their face gave the holders certain rights which the corporation act only gives to stockholders, and the certificate of organization stated, pursuant to Corporation Act (P. L. 1896, p. 277), section 8, that the total amount of the authorized capital stock was a certain sum, of which \$400,000 would consist of “debenture stock.” The certificate of decrease of capital stock filed by the corporation with the Secretary of State described such certificates as stock certificates, and provided for the decrease of the capital stock by retiring 25 per cent. of the outstanding issue of debenture certificates. The only authority which the corporation had to issue such certificates was under section 18 of the corporation act, which relates only to the issue of stock. *Held*, that the certificates were properly treated as representing a part of the outstanding stock for the purpose of determining the amount of the franchise tax to be assessed against the corporation; to hold that they were not stock being to make their issuance ultra vires and to disregard their own provisions.

Opinion by Gummere, C. J.

APPENDIX No. 2.

1. Rules of the Board of Equalization of Taxes Regulating Practice on Appeal.
 2. Rules of the Board of Equalization of Taxes for County Boards of Taxation.
 3. Rules of the Board of Equalization of Taxes for the Guidance of Assessors.
 4. Directory of County Boards of Taxation.
 5. List of Assessors and Collectors in New Jersey.
 6. Abstract of Ratables, Exemptions, Tax Rates, etc., in each Taxing District of the State.
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Rules of the Board of Equalization of Taxes of New Jersey.

REGULATING THE PRACTICE ON APPEAL.

1. The Board of Equalization of Taxes of New Jersey shall meet on the first Tuesday in April of each year, at the State House in the City of Trenton, at the hour of eleven o'clock in the forenoon, and thereafter at such times to which adjournments are had or as may be fixed by order of the Board. All meetings shall be on Tuesdays, at the hour of eleven o'clock in the forenoon, at the State House in the City of Trenton, unless the Board shall by order fix and determine, from time to time, other times and places in the State for such meetings.

2. The Clerk of the Board shall keep full minutes and records of the proceedings of the Board.

3. A seal shall be procured, which shall be circular in shape, and around the outside margin thereof shall be the words "Board of Equalization of Taxes of New Jersey," and in the center thereof a copy of the coat of arms of the State of New Jersey, which seal shall be the seal of the Board, and shall be used upon all certificates or processes issued by the Board.

4. Parties may appear before the Board in person, or by attorney or agent.

5. All matters before the Board shall be decided by vote, and three votes shall be required for the decision of any matter. The determination of the Board upon any matter shall be evidenced by a judgment, which must be signed by at least three members of the Board and filed with the Clerk.

6. Any complaint made under and by virtue of the third section of the act creating this Board, shall be by petition, shortly and definitely setting forth the cause of complaint, and such notice thereof shall be given as the Board may determine, and unless complainant shall have served a copy of said petition on the persons or bodies affected thereby before filing the same with the Board, said complainant shall, with such notice, serve a copy of the petition.

7. All complaints, whether of individuals or corporations, as to assessment of property for taxes, shall be by written petition

of appeal, to be filed with the Clerk of this Board on or before the first day of April following the assessment complained of, which petition shall shortly and definitely set forth the assessment complained of, the ground of complaint and the relief desired, and must be verified by the oath of the complainant.

8. The respondent shall have at least ten days' notice of the time and place of the hearing of petition, unless the Board shall in any case otherwise order, which notice shall be in the form of a citation, issued by the Clerk, under the seal of the Board, and served by the complainant; and such proof of such service filed with the Clerk of the Board on or before the date fixed for such hearing.

9. Process of subpoena for the attendance of witnesses before the Board, under the seal of the Board, signed by the Clerk, shall be issued by him when requested by either complainants or respondents. Such subpoenas shall be served in the same manner as are subpoenas to testify in the courts of law of this State, and witnesses shall be entitled to the same fees. Service of a notice attached to a subpoena in writing, addressed to any person named therein, requiring the production of any books, papers or documents to be designated therein, in the custody or under the control of such person at the time and place named in such subpoena, shall be equivalent to a *subpœna duces tecum*.

10. Five days' notice shall be given of any motion to be made before the Board concerning which a party in opposition to the applicant is entitled to be heard for any Tuesday when the Board is sitting in Trenton.

11. Petitions shall be heard in the order of time in which the same are filed with the Clerk, excepting that those of the State, counties, municipalities or taxing districts shall have preference over petitions of property owners.

12. At the hearing upon petition, complainant shall first produce such proof as desired to sustain the petition, to be followed by proofs on the part of the respondent, which the complainant may rebut, if desired.

13. Any petition of appeal, made under the seventh section of the act creating this Board, shall be filed with the Clerk thereof within sixty days after the time of the committing of the grievance complained of, and the petitioner shall apply to the Board for an order as to the giving of notice and the taking of proceedings thereon.

14. The Board may from time to time refer any petition, or any matter pending before it, to one or more of its members for the purpose of taking testimony and reporting thereon to the Board for its action. At least five days' notice shall be given of

the beginning of the taking of testimony in any such matter, but after the same is once commenced, it may be continued from time to time in the discretion of the member or members taking the same.

15. All complaints of property owners, made under and by virtue of the fifth section of the act creating this Board, to correct errors, mistakes or omissions in the assessment, which corrections are consented to by the mayor or assessor of the municipality affected, shall be by petition, verified by the oath of the complainant, showing the facts constituting such error, mistake or omission.

16. These rules may be changed, altered, amended, repealed or annulled by the Board at any time.

17. Whenever an appeal shall be taken to this Board concerning any matter upon which a County Board of Taxation has formally acted, the petition of appeal shall recite that fact. In all cases before this Board a copy of the petition shall be served upon the County Board of Taxation of the county in which the property affected is situate, through its President or Secretary. Proof of such service shall be endorsed on the petition of appeal, in the same manner as service and proof thereof are made upon the respondent taxing district.

18. Whenever an appeal is taken from the general assessment of property within a taxing district for the purpose of a readjustment of the apportionment of the State School and county taxes a copy of the petition and notice of such action must be served upon every taxing district within the county.

Rules for County Boards of Taxation.

AS TO RULES, ORDERS AND DIRECTIONS.

All rules, orders and directions adopted by a County Board of Taxation shall forthwith be submitted to the Board of Equalization of Taxes of New Jersey, which may make any amendments, alterations or additions thereto. Such rules, orders and directions so revised by the Board of Equalization of Taxes of New Jersey shall be the rules, orders and directions of said County Board of Taxation, and shall not be repealed, amended or suspended in any case by said County Board of Taxation without the permission of the Board of Equalization of Taxes of New Jersey.

AS TO THE REVISION OF THE ASSESSMENT LIST AND DUPLICATE.

All increases or decreases in the assessed value of any property, or additions of any omitted property to any assessment list or duplicate, under section 4 of the act creating the County Boards of Taxation, may be made without notice to the owners of the property affected before the delivery of the duplicate to the collector of the taxing district wherein such property is situate. All increases, decreases or additions made after the delivery of the duplicate to the collector, or after the first day of October, if the duplicate shall not have been delivered by that time, shall be made only on notice in writing to the assessor of the taxing district and to the owner of the property affected. Said notice shall designate a time and place at which persons interested in the proposed action may be heard, and shall be mailed to the post office address of such assessor or owner, or served personally on them, at least five days before such hearing.

AS TO HEARING PETITIONS OF APPEAL.

The determination of a County Board of Taxation upon any matter shall be evidenced by a judgment, which must be signed by at least two members of the Board and attested by the secretary.

Each County Board of Taxation shall, before the first Tuesday in August, submit to the Board of Equalization of Taxes of New Jersey a proposed set of rules of procedure for the hearing and disposition of appeals. Such rules should follow, as far as practicable, the rules of procedure adopted by the Board of Equalization of Taxes of New Jersey, due regard being had for the peculiar conditions in and the needs of the county in which said rules are to be applied.

AS TO COMPLAINTS AGAINST ASSESSORS.

All complaints against assessors or persons charged with reviewing assessments under section 11 of the act creating the County Boards of Taxation shall be made in writing, signed by at least two members of the Board and attested by the Clerk. Such complaints shall set forth the charges against the assessor, and shall have annexed thereto specifications of the acts relied upon to sustain such charges. A copy of the complaint and specifications shall be served upon said assessor, and proof of such service shall be endorsed upon the original complaint before filing with the Board of Equalization of Taxes of New Jersey.

RECOMMENDATIONS FOR RULES GOVERNING PRACTICE ON APPEAL.

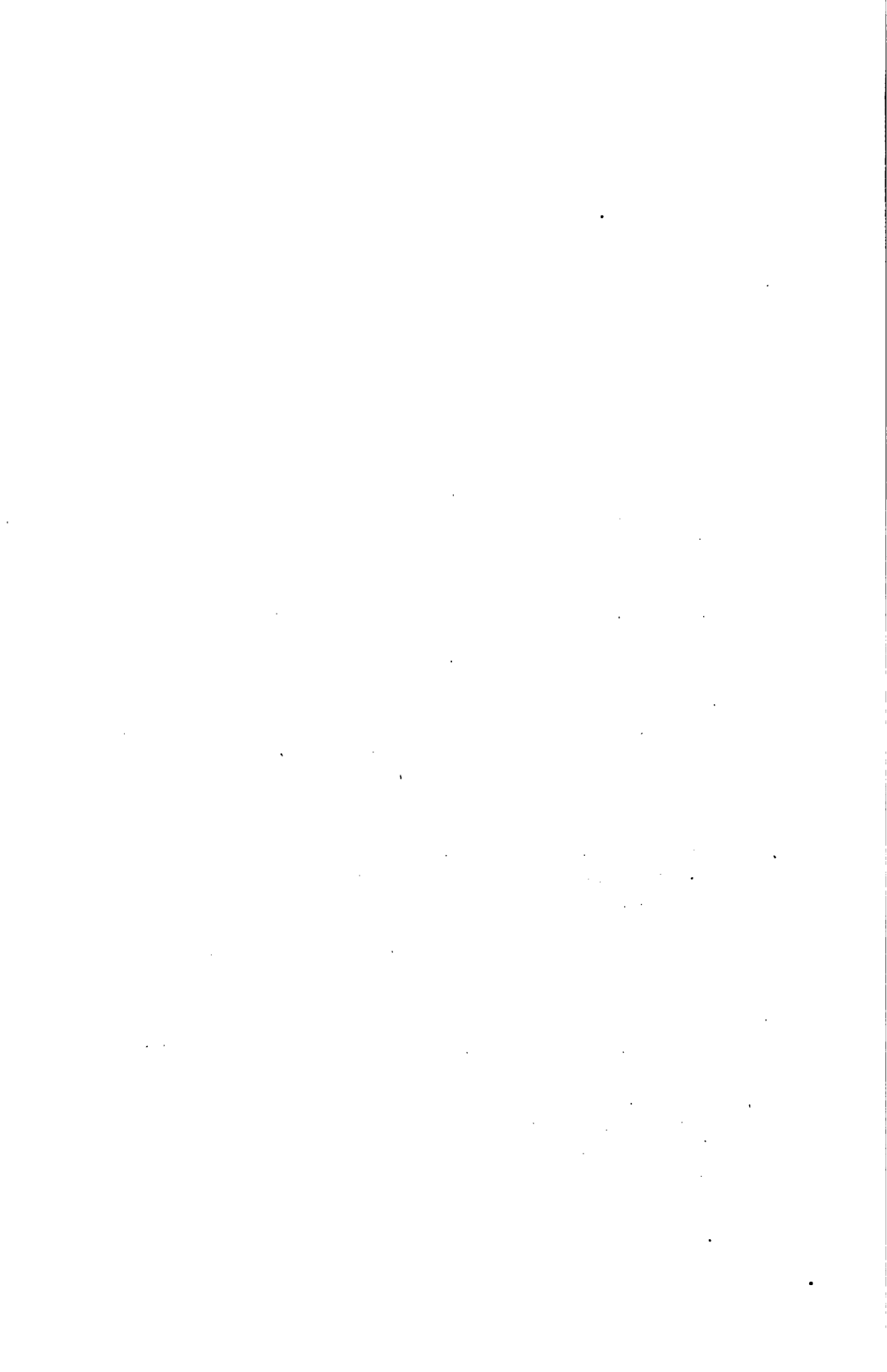
1. The Board shall hold regular meetings at least once a month, which shall be at the county seat.
2. All meetings of the Board shall be held in its office at , unless engaged in hearing appeals in the taxing districts of the county.
3. Parties may appear before the Board in person or by attorney or agent.
4. All complaints shall be by petition, setting forth the cause of complaint, and such notice shall be given as the Board may determine. The complainant shall have at least three days' notice of the time and place of hearing of petition, unless the Board shall otherwise order.
5. The Board may, from time to time, refer any petition or any matter pending before it to one or more of its members for the purpose of taking testimony and to report thereon to the Board for its action.
6. The Board shall keep record and minutes of all its meetings and of all hearings held by it.

Rules of the Board of Equalization of Taxes of New Jersey for the Guidance of Assessors.

1. It is hereby ordered by the Board of Equalization of Taxes of New Jersey, under and by virtue of the act entitled "An act to abolish the State Board of Taxation and to create in lieu thereof a board for equalization, revision, review and enforcement of tax assessments," approved March twenty-ninth, A. D. nineteen hundred and five (P. L. 1905, Chapter 67), that thereafter, in all assessments of real estate in the taxing districts of this State the assessor or other taxing officer, whose duty it is by law to make such assessments, shall determine the true value of each parcel, lot or tract of real estate assessed in such taxing district, without the buildings and improvements, and shall note the same, and shall determine and note separately the true value of every house and other building or structure on each parcel, lot or tract of real estate, and the whole shall be added and carried out as the value of such parcel, lot or tract. It is hereby further ordered that this order shall apply to all property except farm property.

2. Whenever a deduction for debt is claimed from the valuation of personal property on account of a *bona fide* debt due and owing by a person in a taxing district, and the person or corporation to whom the indebtedness is due resides in another taxing district than the one in which the deduction is claimed, it shall be the duty of the assessor allowing the deduction forthwith to notify the assessor in the other taxing district of the name and address of the creditor and direct him to make an assessment for such debt.

3. It shall also be the duty of the assessor of each taxing district in which a bank is located, the shares of which are held by owners in any other taxing districts, to notify the assessors of those other taxing districts where such owners reside that such bank shares are taxable in such taxing districts.



County Boards of Taxation.

ATLANTIC COUNTY BOARD OF TAXATION.

Dr. John R. Fleming, President, Lewis R. Smith, C. C. Shinn. Secretary, Franklin E. Smith, R. E. and Law Building, Atlantic City.

BERGEN COUNTY BOARD OF TAXATION.

Peter G. Zabriskie, President, James H. Coe, Henry D. Winton. Secretary, Van Vorst Wells, 72 Main Street, Hackensack.

BURLINGTON COUNTY BOARD OF TAXATION.

Thomas C. Shreve, President, William F. Morgan, Joseph C. Kingdon. Secretary, Joseph Kaighn, Court House, Mount Holly, and Moorestown.

CAMDEN COUNTY BOARD OF TAXATION.

Irving Buckle, President, Willard T. Gibbs, Joseph E. Nowrey. Secretary, James Macaulay, Court House, Camden.

CAPE MAY COUNTY BOARD OF TAXATION.

Wilbur E. Young, President, L. E. Hughes, M. H. Kearns. Secretary, Harry Headley, Ocean City.

CUMBERLAND COUNTY BOARD OF TAXATION.

Alex. R. Fithian, President, James Craig, George Austin. Secretary, Howard M. Dolbey, Court House, Bridgeton.

ESSEX COUNTY BOARD OF TAXATION.

Laurence T. Fell, President, Jerome T. Congleton, John B. Oelkers. Secretary, James A. Mungle, Court House, Newark.

GLOUCESTER COUNTY BOARD OF TAXATION.

Wilson T. Jones, President, William H. Wolf, Thomas C. Dilkes. Secretary, Thomas W. Hurff, Court House, Woodbury.

HUDSON COUNTY BOARD OF TAXATION.

James E. Connolly, President, Philip McGovern, Mark M. Fagan. Secretary, Joseph P. McLean, Court House, Jersey City.

HUNTERDON COUNTY BOARD OF TAXATION.

Charles N. Reading, President, John C. Haynes, James A. Cleary. Secretary, Alexander B. Allen, Flemington.

MERCER COUNTY BOARD OF TAXATION.

E. Furman Hooper, President, Martin P. Devlin, (vacancy). Secretary, Allan B. Walsh, Court House, Trenton.

MIDDLESEX COUNTY BOARD OF TAXATION.

William Carman, President, H. Raymond Groves, William D. Voorhees. Secretary, William A. Spencer, Court House, New Brunswick, and Perth Amboy.

MONMOUTH COUNTY BOARD OF TAXATION.

William K. Devereux, President, Richard W. Herbert, Rulif V. Lawrence. Secretary, Charles L. Stout, Court House, Freehold.

MORRIS COUNTY BOARD OF TAXATION.

Edward J. Cahill, President, Charles A. Baker, Edward A. Quayle. Secretary, John M. Mills, Court House, Morristown.

OCEAN COUNTY BOARD OF TAXATION.

George C. Van Hise, President, Joseph B. Hoff, C. D. Kelly. Secretary, U. S. Grant, Court House, Toms River.

PASSAIC COUNTY BOARD OF TAXATION.

George Wurts, President, William L. Dill, Arthur S. Corbin. Secretary, William H. Young, Court House, Paterson.

SALEM COUNTY BOARD OF TAXATION.

D. Harris Smith, President, John C. Ward, Charles Mecum. Secretary, Charles F. Pancoast, Court House, Salem.

SOMERSET COUNTY BOARD OF TAXATION.

P. V. D. Van Doren, President, N. B. Smalley, M. W. Scully.
Secretary, T. G. Winsor, Somerville.

SUSSEX COUNTY BOARD OF TAXATION.

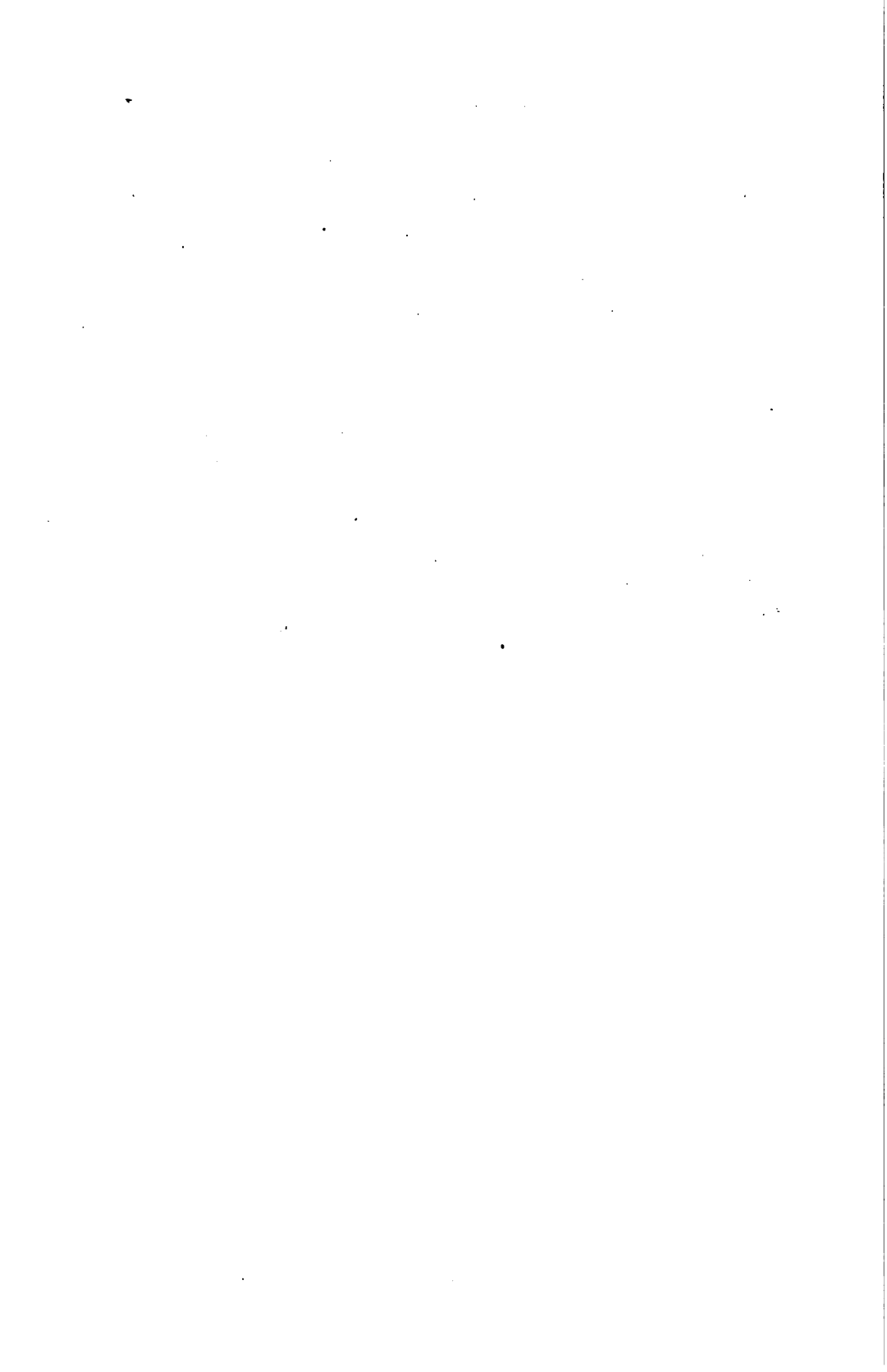
Patrick J. Dolan, President, Seeley F. Quince, Joseph Coult,
Jr. Secretary, O. E. Armstrong, Newton.

UNION COUNTY BOARD OF TAXATION.

C. C. Pollard, President, F. H. Andrews, M. M. Scudder.
Secretary, Sidney W. Eldridge, Court House, Elizabeth.

WARREN COUNTY BOARD OF TAXATION.

Jacob S. Stewart, President, William J. Barker, Marvin A.
Pierson. Secretary, Ulysses G. Pursell, 96 Main Street, Phil-
lipsburg.



List of Assessors and Collectors in New Jersey.

(49)

List of Assessors and Collectors in New Jersey.

Assessors and Collectors in Atlantic County.

County Collector, LEVI C. ALBERTSON, Atlantic City.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
City of Absecon—		
First Ward,	Fred H. Henry, Absecon,	Jesse Showell, Absecon.
Second Ward,	Henry Alexander, Absecon,	
Atlantic City,		
	David R. Barrett, Atlantic City,	Wm. J. Lowry, Jr., Atlantic City.
	Walter Jarman, Atlantic City,	
	Hugh Genoe, Atlantic City,	
Brigantine City—		
First Ward,	Norris Smith, Brigantine,	Fred Willets, Brigantine.
Second Ward,	Thomas Burke, Brigantine,	
Buena Vista,	Alfred Pennock, Vineland, R. F. D. 1,	Dominick Corsiglia, Buena.
Egg Harbor City,	Henry Regensburg, Egg Harbor City,	Charles Kroekel, Egg Harbor City.
Egg Harbor,	Wm. Hauenstein, Pleasantville,	Benjamin Lee, Scullville.
Folsom Borough,	Louis Schultz, Folsom,	Thomas Chalmers, Folsom.
Galloway,	Charles Stuckel, Egg Harbor City,	James Somers, Oceanville.
Hamilton,	Harry Jenkins, Mays Landing,	C. W. Abbott, Mays Landing.
Town of Hammonton,		
	Henry Montford, Hammonton,	A. B. Davis, Hammonton.
	E. H. Strickland, Hammonton,	
	George Berry, Hammonton,	
Linwood Borough,	Richard J. Somers, Linwood,	Alfred Scull, Linwood.
Longport Borough,	Whiton D. Jackson, Longport,	Bolton Steelman, Longport.
Mullica,	Jesse Abbott, Hammonton, R. F. D. 1,	Frank Edwards, Elwood.
Northfield City—		
First Ward,	Charles Corcoran, Northfield,	Bertram Ireland, Northfield.
Second Ward,	Charles Sheppard, Northfield,	
Pleasantville Borough,	Japhet Price, Pleasantville,	Wm. Z. Adams, Pleasantville.
City of Port Republic—		
First Ward,	Watson Vansant, Port Republic,	Joseph M. Collins, Port Republic.
Second Ward,	Wilbur F. Hickman, Port Republic,	
Somers Point Borough—		
First Ward,	Absalom Higbee, Somers Point,	A. Y. Dare, Somers Point.
Second Ward,	John McGarrigal, Somers Point,	
Margate City,	W. H. Whitaker, Atlantic City,	Amo Bateman, Atlantic City.
Ventnor City,	Wm. G. Lore, Ventnor City,	James G. Scull, Ventnor.
Weymouth,	F. R. McKeague, Tuckahoe,	Harry Fraser, Tuckahoe.

Assessors and Collectors in Bergen County.

County Collector, WALTER CHRISTIE, Hackensack.

<i>Taxing District.</i> (Townships.)	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Franklin,	C. H. Bush, Crystal Lake,	Albert Losier, Midland Park, R. F. D.
Harrington,	Emil Kober, Northvale,	D. S. Firenze, Northvale.
Hillsdale,	J. W. Kinmouth, Hillsdale,	John U. Voorhis, Hillsdale.
Hohokus,	James Devine, Mahwah,	John Ackerman, Ramsey.
Lodi,	John Clausen, Jr., Hackensack,	Henry Flebers, Hackensack.
Midland,	J. D. Bogert, Ridgewood, R. F. D.,	Frank McQuaid, Ridgewood, R. F. D.
New Barbadoes,	F. L. Van Sauen, Hackensack,	Geo. Van Buskirk, Hackensack.
Orvil,	G. M. White, Waldwick,	Wm. S. Peterson, Waldwick.
Overpeck,	W. H. Hunter, Ridgefield Park,	Geo. J. Smith, Ridgefield Park.
Palisades,	G. Gengenagel, Peetsburg,	Joseph Arnold, New Milford.
Ridgewood,	F. M. Stevens, Ridgewood,	Chas. W. Morris, Ridgewood.
Rivervale,	M. J. Ford, Westwood, R. F. D.,	G. F. J. Koaemba, Westwood, R. F. D.
Saddle River,	I. A. Hopper, Fairlawn,	G. H. Demarest, Fair Lawn.
Teaneck,	P. I. Ackerman, Hackensack, R. F. D.,	James Phillips, Englewood, R. F. D.
Union,	C. J. Rodgers, Lyndhurst,	Elbert M. Smith, Kingsland.
Washington,	P. C. Schultz, Westwood,	J. B. Bloomer, Hillsdale.
City of Englewood,	D. G. Bogert, Englewood,	} Charles Barr, Englewood.
	J. J. Coakley, Englewood,	
	G. L. Miller, Englewood,	
(Boroughs.)		
Allendale,	John Yeomans, Allendale,	Godfrey Pittis, Allendale.
Alpine,	G. J. Mahler, Alpine,	Chester De Bols, Alpine.
Bergenfield,	Axel W. Blomstergren, Bergenfield,	J. F. Mulligan, Bergenfield.
Bogota,	John F. Hill, Bogota,	V. J. Ludwig, Bogota.
Carlstadt,	Henry Frank, Carlstadt,	J. H. Ullman, Carlstadt.
Cliffside Park,	J. S. McAuley, Grantwood,	Edw. Sheehan, Cliffside.
Closter,	Albert Walsh, Closter,	Frank C. Walsh, Closter.
Cresskill,	J. W. Flecke, Cresskill,	Chas. B. Case, Cresskill.
Delford,	C. H. Storms, Oradell,	F. H. Waite, Oradell.
Demarest,	G. V. Morton, Demarest,	Clarence Bogert, Demarest.
Dumont,	J. W. Foster, Dumont,	B. C. Fessenden, Dumont.
East Rutherford,	W. E. Novo, East Rutherford,	C. B. Johnson, East Rutherford.
Edgewater,	J. F. Murphy, Edgewater,	Chas. Van Gilder, Edgewater.
Emerson,	H. I. Angell, Emerson,	N. M. Paradise, Emerson.
Englewood Cliffs,	D. Westervelt, Coytesville,	Benj. Westervelt, Coytesville.
Fairview,	H. G. Smith, Hudson Heights,	Thomas Fay, Hudson Heights.
Fort Lee,	T. F. Mallon, Coytesville,	Chas. L. Bender, Fort Lee.
Garfield,	W. D. McNair, Garfield,	John Stewart, Garfield.
Glen Rock,	A. Vanderburg, Glen Rock,	Hubbard Ferguson, Ridgewood, R. F. D.
Harrington Park,	S. W. Downing, Harrington Park,	C. E. Cooper, Harrington Park.
Hasbrouck Heights,	E. C. Little, Hasbrouck Heights,	Chas. I. Basire, Hasbrouck Heights.
Haworth,	T. B. Wager, Haworth,	Wm. Milne, Haworth.
Hohokus,	W. H. Deer, Hohokus,	I. B. Kelsner, Hohokus.
Leonia,	W. H. Eicks, Leonia,	F. H. Trow, Leonia.
Little Ferry,	Louis Brauer, Little Ferry,	James Nally, Little Ferry.
Lodi,	Wm. Steenland, Lodi,	Stephen Massey, Lodi.
Maywood,	W. J. Tully Maywood,	Robert Goets, Maywood.
Midland Park,	W. H. Rackett, Midland Park,	Henry Sluyter, Midland Park.
Montvale,	J. D. Van Riper, Montvale,	P. E. Reid, Montvale.
Moonachie,	S. T. Saviello, Woodridge,	Wm. C. Roth, Woodridge.
North Arlington,	D. J. McCarthy, North Arlington,	Frank Eckhardt, North Arlington.
Norwood,	W. H. Demarest, Norwood,	A. D. Heckert, West Norwood.
Oakland,	J. A. Terhune, Oakland,	Fred Lobough, Oakland.
Old Tappan,	Chas. De Wolf, Westwood, R. F. D.,	Wm. H. Mencem, Westwood, R. F. D.

BOARD OF EQUALIZATION OF TAXES.

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<i>Tasing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
<i>(Boroughs.)</i>		
Palisades Park,	W. R. Romaine, Palisades Park,	Henry Goldberger, Palisades Park.
Park Ridge,	C. W. Laws, Park Ridge,	Lorenzo Cole, Park Ridge.
Ramsey,	J. W. Zisgen, Ramsey,	Chas. E. May, Ramsey.
Ridgefield,	John White, Ridgefield,	P. A. Meserole, Ridgefield.
Riverside,	F. C. Koehler, North Hackensack,	Wm. H. Moffitt, River Edge.
Rutherford,	C. L. Crear, Rutherford,	Frank P. Newman, Rutherford.
Saddle River,	A. H. Ackerman, Saddle River,	Albert Mowerson, Saddle River.
Tenafly,	H. M. Rogers, Tenafly,	C. J. Coyle, Tenafly.
Upper Saddle River,	Henry Zabriskie, Allendale, R. F. D.,	James D. Carlough, Allendale, R. F. D.
Wallington,	W. H. McMahon, Wallington,	Peter E. De Kysar, Wallington.
Westwood,	Nicholas Cleveland, Westwood,	E. P. Voorhis, Westwood.
Woodcliff Lake,	J. H. Wortendyke, Woodcliff Lake,	Oscar Nelson, Woodcliffe Lake.
Woodridge,	Emil H. Pirovano, Woodridge,	Alfred Gramlich, Woodridge.

Assessors and Collectors in Burlington County.

County Collector, JOSEPH POWELL, Mount Holly.

<i>Tasing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Bass River,	Chalkley S. Cramer, New Gretna,	R. A. Mathis, New Gretna.
Beverly City,	Fred J. Lauinger, Beverly,	Chas. F. Stevenson, Beverly.
Beverly Township,	Joseph B. Carter, Delanco,	Edgar B. Jordan, Beverly.
Bordertown City,	Fred. W. Taylor, Bordertown,	Milton R. Cox, Bordertown.
	Jos. Higgins, Bordertown,	
	Benjamin Osmond, Bordertown,	
Bordertown Township,	J. Henry Colkitt, Bordertown,	Leon Carty, Fieldsboro.
Burlington City,	John A. Armstrong, Burlington,	Clarence Fenimore, Burlington.
Burlington Township,	Thos. B. Gandy, Burlington,	James O. McCormick, Burlington.
Chester,	Geo. W. Heaton, Moorestown,	Samuel B. Lippincott, Moorestown.
Chesterfield,	Wm. Wallace, Crosswicks,	Howell Stilwell, Crosswicks.
Cinnaminson,	Thomas E. Steele, Palmyra, R. D.,	Wm. F. Morgan, Palmyra.
Delran,	Geo. H. Friday, Riverside, R. D.,	Geo. C. Merrill, Bridgeboro.
Easthampton,	Wm. J. Finley, Smithville,	H. E. Willitts, Smithville.
Evesham,	Wm. F. Powell, Marlton,	Edw. K. Middleton, Marlton.
Fieldsboro,	Joseph Hesley, Fieldsboro,	Wm. H. Carter, Fieldsboro.
Florence,	Byron Carty, Florence,	Wallace Fewkes, Florence.
Lumberton,	Edwin C. Davis, Lumberton,	Walter M. Voorhees, Lumberton.
Mansfield,	Joseph H. Armstrong, Columbus,	Content Ingling, Columbus.
Medford,	Wm. M. Potts, Medford,	Fred W. Branin, Medford.
Mount Laurel,	Benj. M. Haines, Moorestown, R. D.,	Charles Andrews, Fellowship.
New Hanover,	Chas. Remine, Sr., Wrightstown,	Wilbur G. Davis, Wrightstown.
Northampton,	Walter T. Stewart, Mt. Holly,	Frank S. Davis, Mt. Holly.
North Hanover,	Benj. Harker, Jr., Wrightstown,	J. E. Forman, Cream Ridge, R. D. 1.
Palmyra,	Fred Blackburn, Palmyra,	A. Harry Ruddock, Palmyra.
Pemberton Borough,	L. C. French, Pemberton,	Wilson D. Hunt, Pemberton.
Pemberton Township,	Barclay C. Seeds, Pemberton,	Wm. H. Reeves, New Lisbon.
Riverside,	Charles Heiss, Riverside,	Wm. F. Wilkinson, Riverside.
Riverton Borough,	Charles G. Davis, Riverton,	Chas. F. Earp, Riverton.
Shamong,	Joseph W. B. Jennings, Indian Mills,	James M. Armstrong, Indian Mills.
Southampton,	C. G. Naylor, Vincentown,	Wm. D. Haines, Vincentown.
Springfield,	Aaron H. Burtis, Mt. Holly, R. D.,	T. B. Allinson, Burlington, R. D.
Tabernacle,	G. H. Wisham, Vincentown, R. D. 2,	C. Haines, Vincentown, R. D. 2.
Washington,	A. E. Koster, Green Bank,	Joseph B. Maxwell, Green Bank.
Westampton,	Hudson B. Haines, Mt. Holly,	Firman Dubell, Mt. Holly.
Willingboro,	Howard J. Hart, Rancocas,	Joseph E. Bishop, Beverly, R. D.
Woodland,	Jacob Dunfee, Chatsworth,	Fred V. Dunfee, Chatsworth.

Assessors and Collectors in Camden County.

County Collector, JOHN W. SKLL, Camden.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Audubon Borough,	John R. Hopkins, Audubon,	Conrad H. Miller, Audubon.
Berlin,	Xavier F. Ottinger, Berlin,	Laurence Muller, Berlin.
City of Camden,	John Wells, Pres., Camden,	John S. Roberts, Camden.
	John W. Donges, Camden,	
	Wm. H. Sparks, Camden,	
	Wilbur B. Ellis, Camden,	
	Lewis H. Stehr, Camden,	
Centre,	John H. Jackson, Magnolia,	Wm. F. Ogden, Mt. Ephraim.
Chestilhurst Borough,	Clarence Glatteer, Chestilhurst,	Simon Kohout, Chestilhurst.
Collingswood Borough,	Geo. Lippincott, Collingswood,	Robt. S. Duff, Collingswood.
Clementon,	Geo. W. Evans, Lindenwold,	John C. Jaggard, Clementon.
Delaware,	Wm. Graff, Haddonfield,	Jos. Peacock, Haddonfield.
Gloucester,	Albert E. Batten, Blackwood,	Schuyler C. Godfrey, Blackwood.
Gloucester City,	Geo. C. Stoll, Gloucester City,	Harris C. Powell, Gloucester City.
	Walter Tracy, Gloucester City,	
	Lewis T. Groves, Gloucester City,	
Haddonfield Borough,	Wm. H. Harrison, Haddonfield,	Chas. E. Magill, Haddonfield.
Haddon,	Jas. St. C. Williams, Westmont,	Wm. A. Wilkinson, Westmont.
Haddon Heights Bor.,	Jos. A. Patton, Haddon Heights,	Chas. F. Cottringer, Haddon Heights.
Merchantville Borough,	M. B. Rudderow, Merchantville,	Harry K. Oakford, Merchantville.
Oaklyn Borough,	Paul F. Newhall, Oaklyn,	Howard T. Justice, Oaklyn.
Pensauken,	Harry E. Horner, Merchantville,	H. Morgan Hatch, Delair.
Voorhees,	S. H. Gardiner, Ashland,	C. W. Braddock, Gibbsboro.
Winslow,	Joseph Graham, Blue Anchor,	Geo. Blatherwick, Blue Anchor.
Wood Lynne Borough,	R. A. Rockhill, Wood Lynne,	Wm. H. Weiderman, Wood Lynne.
Waterford,	Wm. L. Duble, Atco,	F. T. Holton, Atco.

Assessors and Collectors in Cape May County.

County Collector, JOSEPH I. SCULL, Ocean City.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Avalon Borough,	Lewis C. Canfield, Peermont,	W. A. Smith, Avalon.
Cape May City,	I. H. Eldredge, Cape May City,	G. C. Hughes, Cape May City.
Cape May Point Bor.,	Charles H. Foster, Cape May Point,	J. J. Kromer, Cape May Point.
Dennis,	I. S. Townsend, Clermont,	H. M. Carroll, Dennisville.
Holly Beach Borough,	Chas. Burke, Holly Beach,	B. F. Barker, Holly Beach.
Lower,	Jos. P. McKissic, Cape May City,	Chas. Bohm, Cape May.
Middle,	Stillwell H. Townsend, Cape May C. H.,	Luther T. Garretson, Cape May C. H.
North Wildwood Bor.,	Robert Bright, Anglesea,	L. B. Shivers, Anglesea.
Ocean City—		
First Ward,	Henry T. Foulds, Ocean City,	E. W. Burleigh, Ocean City.
Second Ward,	E. B. English, Ocean City,	
Sea Isle City—		
First Ward,	Chas. Peterson, Sea Isle City,	Daniel H. Wheaton, Sea Isle City.
Second Ward,	W. J. Fox, 1900 Race St., Phila. Pa.,	
South Cape May Bor.,	A. J. Rudolph, South Cape May,	H. H. Walton, Cape May.
Upper,	C. G. Stephens, Tuckahoe,	Alfred Snapp, Petersburg.
West Cape May Bor.,	Bolton Eldredge, Eldredge,	Harry Ludlam, West Cape May.
Wildwood Borough,	W. H. Washburn, Wildwood,	J. DuBois, Wildwood.
Wildwood Crest Bor.,	Harry L. Nickerson, Wildwood Crest,	H. W. Lare, Wildwood Crest.
Woodbine Borough,	W. L. Lipman, Woodbine,	M. Lipman, Woodbine.

Assessors and Collectors in Cumberland County.

County Collector, E. P. Bacon, Bridgeton.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
City of Bridgeton,.....	Harry B. Banford, Bridgeton,	William H. McGear, Bridgeton.
	Waters B. Hurff, Jr., Bridgeton,.....	
	V. E. Edwards, Bridgeton,	
City of Millville,	Joshua E. Cossaboon, Millville,	William Dooling, Millville.
	Chas. Reeves, Jr., Millville,	
	Chas. E. Finch, Millville,	
Vineland Borough,	Wm. E. Rogers, Vineland,	John E. Ruhl, Vineland.
Commercial,	Walter C. Riggins, Port Norris,	L. Robbins, Jr., Port Norris.
Deerfield,	E. B. Parvin, Deerfield,	H. L. Woodruff, Bridgeton, R. F. D. 6.
Downe,	Sheppard Campbell, Newport,	C. E. Gaskill, Newport.
Fairfield,	J. B. Mulford, Fairton,	J. T. Whitticar, Fairton.
Greenwich,	J. W. Butler, Greenwich,	Joseph J. Low, Greenwich.
Hopewell,	Chas. E. Bowen, Shiloh,	A. Van Ayars, Roadstown.
Landis,	Robt. E. Chalmers, Vineland,	Edgar R. Jones, Vineland.
Lawrence,	F. B. Sheppard, Cedarville,	W. M. Brown, Cedarville.
Maurice River,	Harry Reeves, Jr., Leesburg,	Ellis Boggs, Port Elizabeth.
Stow Creek,	Wm. H. Davis, Bridgeton, R. F. D. 8,...	T. B. Dixon, Bridgeton, R. F. D. 8.

Assessors and Collectors in Essex County.

County Collector, RICHARD W. BOOTH, Nutley.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
City of Newark,	John L. Carroll, Newark,	Robert L. Ross, Newark.
	John Howe, Newark,	
	Thos. Preston, Newark,	
	Moses Reichmann, Newark,	
	A. W. Swain, Newark,	Frank G. Coughtry, Orange.
City of Orange,	John P. Lee, Orange,	
	T. J. Devine, Orange,	
	Wm. Kearney, Orange,	Louis McCloud, East Orange.
City of East Orange,....	D. C. Whitman, East Orange,	
	H. C. Williams, East Orange,	
	Jos. Booth, East Orange,	
	Samuel Bailey, East Orange,	Frank A. O'Connor, West Orange.
	E. T. Lanterman, East Orange,	
Town of West Orange,...	A. Brandis, West Orange,	
	Francis Burns, West Orange,	Frank Foster, Bloomfield.
	N. M. Smith, West Orange,	
Town of Bloomfield,	Wm. R. Raab, Bloomfield,.....	
	R. D. Rawson, Bloomfield,	H. A. Sigler, Montclair.
	G. D. Milliken, Bloomfield,	
Town of Montclair,	H. W. Jones, Montclair,	
	Wm. M. Taylor, Montclair,	H. G. Stanley, Irvington.
	Samuel Brewster, Montclair,	
Town of Irvington,	Jas. H. Mortland, Irvington,	
	C. W. Pfeil, Irvington,	A. H. Van Riper, Nutley.
	G. D. Brandenburg, Irvington,	
Town of Nutley,	Thos. S. Brown, Nutley,	
South Orange Village,...	Jos. Arnold, South Orange,	Jos. Arnold, S. Orange.
South Orange Township,...	W. G. Miller, Maplewood,	A. S. Conklin, Maplewood.
Town of Belleville,	Eugene M. Gavey, Belleville,	A. H. Osborne, Belleville.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Caldwell Township,	Theo. Vincent, Caldwell,	Thos. Peer, Fairfield.
Caldwell Borough,	Isaac E. Baldwin, Caldwell,	A. P. Clarke, Caldwell.
Livingston Township,	E. E. Burnet, Chatham,	August W. Fund, Livingston.
Millburn Township,	Chas. R. Reeve, Millburn,	O. E. Van Fleet, Millburn.
Cedar Grove Township,	J. J. Vreeland, Cedar Grove,	C. G. Jacobus, Cedar Grove.
Verona Borough,	Austin E. Hedden, Verona,	John L. Heddan, Verona.
North Caldwell Borough,	Frank Francisco, Caldwell,	W. J. Henderson, Caldwell.
West Caldwell Borough,	Edw. H. Baldwin, Caldwell,	Albert Brugler, Caldwell.
Glen Ridge Borough,	W. E. Smith, Glen Ridge,	John E. Beggs, Glen Ridge.
Essex Fells Borough,	Thaddeus Merriman, Essex Fells,	J. A. Speer, Caldwell.
Roseland Borough,	J. H. M. Cook, Essex Fells,	Walter Baldwin, Roseland.

Assessors and Collectors in Gloucester County.

County Collector, GEORGE E. PIXSON, Woodbury.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Clayton Borough,	W. M. Angle, Clayton,	Wm. C. Shreve, Clayton.
Deptford,	C. C. Headley, Westville,	Wm. C. Allen, Westville.
Elk,	Samuel L. Seran, Aura,	J. W. Hughes, Hardingville.
East Greenwich,	J. C. Dawson, Mickleton,	Frank D. Henry, Clarksboro.
Franklin,	Chas. H. Lincoln, Newfield,	L. T. Hallock, Clayton.
Glassboro,	J. R. Helm, Glassboro,	M. M. Campbell, Glassboro.
Greenwich,	Jacob M. Allen, Gibbstown,	Henry Heisleitner, Gibbstown.
Harrison,	Eli Heritage, Richwood,	Albert Parker, Mullica Hill.
Logan,	S. B. Platt, Bridgeport,	J. S. Truitt, Bridgeport.
Mantua,	Wm. S. Hurff, Sewell,	Thomas C. Dilkes, Mantua.
Monroe,	John W. McClure, Williamstown,	A. F. Oliver, Williamstown.
National Park Borough,	H. C. Hopper, National Park,	P. B. Mulligan, National Park.
Paulsboro Borough,	Jacob Ballinger, Paulsboro,	Wm. H. Flowers, Jr., Paulsboro.
Pitman Borough,	C. W. Sickler, Pitman,	Edw. L. Knissell, Pitman.
South Harrison,	D. C. Lippincott, Harrisonville,	S. S. Conover, Harrisonville.
Swedesboro Borough,	Wilbert Batten, Swedesboro,	Harry Mayhew, Swedesboro.
Washington,	C. D. Nicholson, Turnerville,	Brooks Hurff, Hurffville.
Wenonah Borough,	Jesse W. English, Wenonah,	Robert McKeighan, Wenonah.
West Deptford,	James Carter, Thorofare, R. F. D. 1,	Chas. A. Hillyard, Westville.
Woodbury City—		
First Ward,	Irwin P. Cloud, Woodbury,	Ernest Redfield, Woodbury.
Second Ward,	W. E. Keat, Woodbury,	
Third Ward,	Theo. S. Burrows,	
Woolwich,	C. H. Brown, Swedesboro,	J. Herbert Sickler, Swedesboro.

Assessors and Collectors in Hudson County.

County Collector, STEPHEN M. EGAN, Jersey City.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
City of Jersey City,	Thomas J. Carroll, Jersey City,	A. Harry Moore, Jersey City.
	James Hennessey, Jersey City,	
	Julius C. WittPenn, Jersey City,	
City of Hoboken,	Henry Lohmann, Jr., Hoboken,	Richard Bowes, Hoboken.
	Thomas F. Carey, Hoboken,	
	Thomas Coughlin, Hoboken,	
	F. Wm. Bender, Hoboken,	
	Charles Guaraglia, Hoboken,	

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
City of Bayonne,.....	W. W. Anderson, Bayonne,	Robert A. Gardner, Bayonne.
North Bergen,	James Nolan, New Durham,	R. G. Weincke, North Bergen.
Secaucus Borough,	John Possehl, Secaucus,	E. A. Kieseewetter, Secaucus.
Town of West Hoboken,	Chas. A. Schindler, West Hoboken,.....	Robert G. Taylor, West Hoboken.
	John G. Gallo, West Hoboken,.....	
	Geo. H. Raven, West Hoboken,.....	
Town of W. New York,...	Philip Bindernagel, West New York,....	Daniel P. Curry, West New York.
Town of Union,	Chas. Singer, Jr., Town of Union,.....	Thos. McClelland, Town of Union.
	Joseph Kreniert, Town of Union,.....	
	(Vacancy),	
Weehawken,	John M. Hannan, Weehawken,	John Callery, Weehawken.
Guttenberg,	Joseph Cicerale, Guttenberg,	J. Caulfield, Guttenberg.
Town of Kearny,	Lewis W. Wilson, Arlington,	Samuel B. Terry, Kearny.
	William Nairn, Kearny,	
	Adolph Amann, Arlington,	
Town of Harrison,	Francis McSorley, Harrison,	Bernard P. Walsh, Harrison.
East Newark Borough,...	John H. Martin, East Newark,.....	Terence H. O'Donnell, East Newark.

Assessors and Collectors in Hunterdon County.

County Collector, Lewis C. Porrs, Three Bridges, R. F. D.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Alexandria,	John C. Wilson, Everittstown,	Wm. Hackett, Pattenburg, R. F. D.
Bethlehem,	Wm. C. Riddle, West Portal,	Mansfield Lott, Hampton, R. F. D.
Bloomsbury Borough, ...	Frank Apgar, Bloomsbury,	J. M. Hoffman, Bloomsbury.
Clinton,	Bergen B. Berkaw, Annandale,	Jas. B. Rockafellow, Lebanon, R. F. D.
Town of Clinton,	Jacob S. Hulsizer, Clinton,	Wm. Teets, Clinton.
Delaware,	David L. Holcombe, Lambertville,.....	Frank W. Venable, Sergeantsville.
East Amwell,	John J. Horn, Hopewell, R. F. D.,.....	E. H. Silvers, Ringoes.
Flemington Borough, ...	James A. Kline, Flemington,	Joseph V. Smith, Flemington.
Franklin,	Elwood Nixon, Quakertown,	Sylvester Reed, Pittstown.
Frenchtown Borough, ...	J. C. Butler, Frenchtown,	Wm. R. Shurtz, Frenchtown.
Hampton Borough,	Thomas J. Raber, Hampton,	Aaron L. Shrope, Hampton.
High Bridge Borough,...	Bloomfield Apgar, High Bridge,	J. M. Apgar, High Bridge.
Holland,	H. B. Van Syckel, Mt. Pleasant,	Wm. J. Elchline, Milford, R. D.
Kingwood,	Samuel J. Snyder, Frenchtown,.....	Thomas Jardine, Stockton, R. F. D.
Lambertville—		
First Ward,	Thomas J. Ryan, Lambertville,.....	H. K. Kramer, Lambertville.
Second Ward,	Alfred K. Heath, Lambertville,.....	
Third Ward,	Wm. C. Regan, Lambertville,.....	
Lebanon,	Geo. H. Castner, Califon, R. F. D.,.....	Geo. Reed, Glen Gardner, R. D.
Milford Borough,	Frank P. Van Derbelt, Milford,	Alonzo Sinclair, Milford.
Raritan,	Theo. H. Dilts, Three Bridges,	John C. Thatcher, Flemington.
Readington,	W. T. Hoffman, Whitehouse Station,....	Frank A. Cole, Three Bridges.
Stockton Borough,	Wm. P. Mason, Stockton,	Peter A. Shepherd, Stockton.
Tewksbury,	Hezekiah Philhower, Califon,	Chas. M. Apgar, New Germantown.
Union,	Morris Stockton, Pattenburg,	J. H. Hawk, Hampton, R. F. D.
West Amwell,	G. H. Carr, Lambertville, R. F. D. 2,...	Edw. B. Holcombe, Lambertville, R. F. D. No. 1.

Assessors and Collectors in Mercer County.

County Collector, JOSEPH H. BLACK, Trenton.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Ewing,	Wallace Lanning, Trenton,	Lewis E. Anderson, Trenton, R. F. D. 1.
East Windsor,	S. L. Mount, Etra,	W. C. Black, Hightstown.
Hamilton,	Harry M. Rogers, Hamilton Square,	W. E. Ford, Crosswicks.
Hightstown Borough,	A. V. Pierson, Hightstown,	W. N. Cunningham, Hightstown.
Hopewell,	Chas. H. Hart, Titusville,	David Stout, Stoutsburg.
Hopewell Borough,	Wm. S. Hixson, Hopewell,	J. Howard Dilts, Hopewell.
Lawrence,	F. Pierson, Lawrenceville,	J. M. Berrien, Lawrenceville.
Pennington Borough,	J. Q. McPherson, Pennington,	G. W. Clendenning, Pennington.
Princeton,	S. P. Stryker, Princeton, R. F. D. 1,	Edgar Hunt, Princeton.
Princeton Borough,	Wm. E. Burke, Princeton,	James Mulholland, Princeton.
City of Trenton,	John P. Dullard, Trenton,	Andrew J. Berrien, Trenton.
	Benjamin Godshalk, Trenton,	
	E. Clifford Wilson, Trenton,	
	Charles D. Geller, Trenton,	
Washington,	C. N. Hutchinson, Robbinsville,	Chas. S. Hulse, Robbinsville.
West Windsor,	Herbert J. Coleman, Trenton, R. F. D. 2, D. D. Bergen, Princeton Junction.	

Assessors and Collectors in Middlesex County.

County Collector, THOMAS H. HAGERTY, New Brunswick.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
	Morris C. Ross, New Brunswick,	Geo. Welgel, New Brunswick.
City of New Brunswick,	Wm. H. Van Sickle, New Brunswick,	
	Lewis A. Board, Jr., New Brunswick,	Richard F. White, Perth Amboy.
City of Perth Amboy,	Wm. Quigley, Perth Amboy,	
	Mathew T. Smith, Perth Amboy,	
	Joseph Massopust, Perth Amboy,	A. T. Kerr, South Amboy.
City of South Amboy,	Edward Dewan, South Amboy,	
	John Mullane, South Amboy,	
	Eugene O'Toole, South Amboy,	
Cranbury,	A. M. Davison, Cranbury,	Wm. F. Perrine, Cranbury.
Dunellen Borough,	John H. Peters, Dunellen,	Isaac J. Stites, Dunellen.
East Brunswick,	Henry Warnsdorfer, New Brunswick,	
	R. F. D. 3,	Geo. D. Rue, Old Bridge.
Helmetta Borough,	Walter B. Helme, Helmetta,	Arthur H. Clemons, Helmetta.
Highland Park Borough,	Louis H. Leitheiser, New Brunswick,	Anthony J. Gebhardt, Highland Park.
Jamesburg Borough,	Wm. E. Paxton, Jamesburg,	John Erhart, Jamesburg.
Madison,	D. H. Brown, Old Bridge, R. F. D. 1,	Edward Barker, Matawan, R. F. D. 1.
Metuchen Borough,	Wm. T. McAdams, Metuchen,	Jesse Perry, Metuchen.
Milltown Borough,	Chas. M. Snedecker, Milltown,	Chas. Sevenhair, Milltown.
Monroe,	Robt. B. Vandenberg, Prospect Plains,	Elmer H. Dey, Prospect Plains.
North Brunswick,	Isaac V. Williamson, New Brunswick,	
	R. F. D. 5,	John A. Bodine, Franklin Park.
Piscataway,	Geo. W. Cortell, New Market,	Wm. B. LaRue, Bound Brook.
Raritan,	William T. Woerner, New Brunswick,	Everett B. Tappen, New Brunswick.
	R. F. D. 1,	R. F. D. 1.
Roosevelt Borough,	Wm. D. Casey, Roosevelt,	Charles A. Brady, Carteret.
Sayreville,	Thomas F. Creamer, Sayreville,	Jonathan Bright, Sayreville.
South Brunswick,	Wm. Perkins, Kingston,	James McDowell, Deans.
South River Borough,	James C. Bowne, South River,	George Allgair, South River.
Spotswood Borough,	Thomas J. Brown, Spottstown,	John H. Dill, Spottstown.
Woodbridge,	L. E. Potter, Woodbridge,	L. M. Campbell, Woodbridge.

Assessors and Collectors in Monmouth County.

County Collector, CHARLES MACDONALD, Freehold.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
<i>(Townships.)</i>		
Atlantic,	Frank E. Heyer, Colt's Neck,	Chas. Sherman, Colt's Neck.
Eatontown,	A. L. Cowles, Oceanport,	J. W. Johnson, Eatontown.
Freehold,	Clark Conline, Freehold,	C. B. Barkalow, Freehold.
Holmdel,	Wm. Ackerson, Hazlet,	John Van Mater, Hazlet.
Howell,	James H. Butcher, Freehold,	Joseph L. Donahoy, Delphia.
Manalapan,	W. Denise Herbert, Englishtown,	W. G. Conover, Englishtown.
Marlboro,	W. C. McElwaine, Englishtown,	Chas. E. Conover, Wickatunk.
Matawan,	Richard Heuser, Matawan,	Geo. F. Keller, Cliffwood.
Middleton,	Omar Sickles, Navesink,	John M. West, Middletown.
Millstone,	Geo. J. Ely, Cranbury, R. F. D.,	R. G. Strahan, Clarksburg.
Neptune,	Peter J. Dodd, Asbury Park,	W. H. Gravatt, Asbury Park.
Ocean,	Harry G. Van Note, Oakhurst,	Harry F. Davis, Oakhurst.
Raritan,	H. L. Lehr, Keansburg,	Geo. B. Roberts, Keyport.
Shrewsbury,	Abram T. Bennett, Fair Haven,	B. J. Parker, Red Bank.
Upper Freehold,	Wm. Quicksill, Hornerstown,	C. Gordon Hyers, Imlaystown.
Wall,	Geo. E. Rogers, Belmar,	R. C. Thompson, Allenwood.
<i>(Boroughs.)</i>		
Atlantic Highlands,	T. H. Leonard, Atlantic Highlands,	E. H. Cook, Atlantic Highlands.
Allentown,	Geo. A. Longshore, Allentown,	Edw. Dilatush, Allentown.
Allenhurst,	Geo. C. Allen, Allenhurst,	E. H. Ward, Jr., Allenhurst.
Avon-by-the-Sea,	F. R. Casner, Avon,	Leroy Soffeld, Avon.
Belmar,	Geo. C. Titus, Belmar,	Abram Borton, Belmar.
Bradley Beach,	Geo. H. Bennett, Bradley Beach,	E. B. Foster, Bradley Beach.
Deal,	W. A. Palmateer, Deal,	Frederick A. Weber, Deal.
Englishtown,	Ira D. Hulshart, Englishtown,	D. R. Richmond, Englishtown.
Farmingdale,	R. B. Tilton, Farmingdale,	John R. Allaire, Farmingdale.
Highlands,	Abram J. Parker, Highlands,	Grandin V. Johnson, Highlands.
Keyport,	W. Con. Smith, Keyport,	John S. Hendrickson, Keyport.
Manasquan,	J. W. Van Houten, Manasquan,	Orlando Perrie, Jr., Manasquan.
Matawan,	Bert Cartan, Matawan,	Wm. A. Fountain, Matawan.
Monmouth Beach,	Geo. Robbins, Monmouth Beach,	John McWood, Jr., North Long Branch,
Neptune City Borough,	A. Frank Bennett, Jr., Avon,	Edwin F. Bennett, Avon.
Red Bank Borough,	Albert L. Ivins, Red Bank,	Wm. M. Thompson, Red Bank.
Seabright,	James A. Ryan, Seabright,	D. W. Bedford, Seabright.
Spring Lake,	Bert Patterson, Spring Lake,	Wm. W. Trout, Spring Lake.
Rumson,	Victor A. Ligier, Oceanic,	Tunis S. Barriclow, Oceanic.
West Long Branch,	Fred A. Beale, Long Branch, R. F. D. 1, Geo. L. Gibbs, W. Long Branch.	
<i>(Cities.)</i>		
Asbury Park City,	John S. Hubbard, Asbury Park,	Wm. E. Harrison, Asbury Park.
Long Branch City,	H. P. Bennett, Long Branch,	Jerome Van Brunt, Long Branch.

Assessors and Collectors in Morris County.

County Collector, JOSEPH F. McLEAN, Butler.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
<i>(Townships.)</i>		
Boonton,	Edmund H. Stickle, Boonton, R. F. D. 2, John W. Allen, Boonton.	
Chatham,	J. H. Bebout, Madison,	Dayton Baldwin, New Providence.
Chester,	Chas. Rinehart, Chester,	Wm. E. Young, Chester.
Hanover,	Wm. B. Davis, Morris Plains,	E. Halsey Ball, Boonton, R. F. D. 1.
Jefferson,	Chas. Chamberlain, Wharton, R. F. D.,	Wm. Willis, Lake Hopatcong.
Mendham,	Fred H. Garbrant, Brookside,	Chas. L. Lade, Brookside.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Montville,	Fred Van Duyn, Towaco,	Frank L. Jacobus, Towaco.
Morris,	Thos. T. Sands, Morristown,	Wm. H. Thompson, Morristown.
Mt. Olive,	Hes Smith, Flanders,	Richard H. Stephens, Mt. Olive.
Passaic,	Walter J. Swenson, Stirling,	Wm. H. Smith, New Vernon.
Pequannoc,	Alfred Gilland, Pompton Plains,	Thos. W. Benjamin, Lincoln Park.
Randolph,	Ellison Coe, Mount Freedom,	Richard Bassett, Jr., Dover, R. F. D. 2.
Rockaway,	James Lash, Denville,	Charles M. Myers, Denville.
Roxbury,	Edw. W. Kilpatrick, Kenil,	John F. Scheer, Ledgewood.
Washington,	Geo. H. Silker, Port Murray, R. F. D.	Lyman Kice, German Valley.
(Boroughs.)		
Butler,	Chas. A. Decker, Butler,	Jesse Ward, Butler.
Chatham,	Chas. A. Miller, Chatham,	Lawrence Day, Chatham.
Florham Park,	Wm. V. Tunis, Florham Park,	Frederick A. Cory, Florham Park.
Madison,	Samuel Brant, Madison,	F. Irving Morrow, Madison.
Mendham,	John D. Lindsley, Mendham,	John W. Garrabrant, Mendham.
Mt. Arlington,	Frank L. Schafer, Mt. Arlington,	F. H. Tappen, Mt. Arlington.
Netcong,	A. Austin King, Netcong,	Melville Van Horn, Netcong.
Rockaway,	W. Parلمان, Rockaway,	Edw. Tippet, Rockaway.
Wharton,	Andrew M. Ryan, Wharton,	John Kernick, Wharton.
(Towns.)		
Boonton,	Joseph P. Cullen, Boonton,	Geo. M. Mutchler, Boonton.
Dover,	Thomas O. Bassett, Dover,	James T. Lowe, Dover.
Morristown,	J. C. White, Morristown,	David F. Barkman, Morristown.

Assessors and Collectors in Ocean County.

County Collector, C. C. PEARCE, Burrsville.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Barnegat City,	Jas. V. Jones, Barnegat City,	Jas. V. Jones, Barnegat City.
Bay Head Borough,	Julius Foster, Bay Head,	Julius Foster, Jr., Bay Head.
Beach Haven Borough,	F. H. Potts, Beach Haven,	Wm. Beers, Beach Haven.
Berkeley,	Devine Butler, Bayville,	E. L. Worth, Bayville.
Brick,	John A. Dorsett, West Pt. Pleasant,	A. S. Osborn, Herbertsville.
Dover,	L. B. Gravatte, Toms River,	Adolph Ernst, Toms River.
Eagleswood,	P. R. Sprague, West Creek,	W. J. Jones, West Creek.
Harvey Cedars Borough,	W. Williams, Harvey Cedars,	John Schram, Harvey Cedars.
Island Heights Borough,	Wm. T. McKaig, Island Heights,	Samuel Leming, Island Heights.
Jackson,	W. S. Hendrickson, Lakewood,	R. F. D. 3,
Lacey,	B. F. Matthews, Forked River,	J. G. Holman, Whitesville.
Lakewood,	H. J. Terwilliger, Lakewood,	D. V. Wilber, Forked River.
Lavalette Borough,	F. J. Elmer, Lakewood.	
Little Egg Harbor,	Chas. J. Smith, Lavalette,	A. B. Kean, Lavalette.
Long Beach,	Millard F. Parker, Parkertown,	Chas. E. Cummings, Parkertown.
Manchester,	Enoch Grant, Beach Haven,	E. Parker, Beach Haven.
Mantoloking Borough,	Amos Bozarth, Lakehurst,	Wm. H. Crusier, Lakehurst.
Ocean,	Runyon Colle, Mantoloking,	Edmund K. Stillwell, Mantoloking.
Plumstead,	Wm. B. Wilkins, Waretown,	J. B. Jones, Waretown.
Pt. Pleasant Beach Bor.,	Geo. Hartshorn, New Egypt,	W. C. Van Horn, New Egypt.
Seaside Park Borough,	H. B. Knight, Pt. Pleasant,	Fred C. Havens, Pt. Pleasant.
Stafford,	Gustavus A. Voigt, Seaside Park,	G. R. Platt, Seaside Park.
Surf City,	Wm. Berry, Manahawkin,	F. S. Haywood, Pemberton, R. F. D.
Tuckerton,	J. Otis Paul, Surf City,	Wm. H. Donahue, 407 Noble St., Phila., Pa.
Union,	W. Otis Jones, Tuckerton,	N. B. Horner, Tuckerton.
	Joel Woodmansee, Barnegat,	H. A. Tolbert, Barnegat.

Assessors and Collectors in Passaic County.

County Collector, JOHN L. CONKLIN, Paterson.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
City of Paterson,	Thomas E. Smith, Paterson,	Thomas Flynn, Paterson.
	Thomas H. Risk, Paterson,	
	Franklin Boyle, Paterson,	
	James Johnson, Paterson,	
	John Colfer, Paterson,	
City of Passaic,	James T. Boyle, Passaic,	J. Hosey Osborne, Passaic.
	John Woods, Passaic,	
	Louis Lipchitz, Passaic,	
	Wm. A. Reid, Passaic,	
	Aaron Witte, Passaic,	
Acquackanonk,	Richard Berry, Clifton,	S. G. Thornburn, Clifton.
Little Falls,	Wm. M. Zelff, Little Falls,	Edw. Boome, Little Falls.
Wayne,	Thomas D. Ryerson, Wayne,	George Roat, Paterson, R. F. D. 1.
West Milford,	John M. Weaver, Newfoundland,	John Eckhart, Newfoundland.
Pompton,	David Beam, Midvale,	S. I. Goodfellow, Wanaque.
Pompton Lakes Borough,	Geo. W. Mickens, Pompton Lakes,	Fred W. Gregg, Pompton Lakes.
Hawthorne Borough,	Wm. H. Armstrong, Hawthorne,	Wm. C. Van Stone, Hawthorne.
Totowa Borough,	Henry R. Crews, Paterson, R. F. D. 1.,	John W. Sutton, Paterson.
North Haledon Borough,	Arnold E. Miller, North Haledon,	Samuel Buser, Haledon.
Prospect Park,	Jacob Doeke, Paterson,	Frank Breen, Paterson.
Haledon Borough,	W. Buschmann, Jr., Haledon,	Henry Atkinson, Paterson.

Assessors and Collectors in Salem County.

County Collector, JAMES BURCHER, Salem.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
City of Salem—		
East Ward,	Wm. T. Miffin, Salem,	Wm. H. Clark, Salem.
West Ward,	Isaac Klein, Salem,	
Elsinboro,	Wm. D. Griscom, Salem, R. F. D.,	James S. Stackhouse, Salem, R. F. D.
Mannington,	Elmer Griscom, Salem, R. F. D.,	Chas. R. Hires, Salem, R. F. D.
Lower Alloway Creek,	Edw. Hancock, Hancock's Bridge,	Harry W. Elwell, Hancock's Bridge.
Quinton,	Andrew S. Harris, Quinton,	Jos. Thompson, Jr., Quinton.
Alloway,	Wm. E. Simpkins, Elmer, R. F. D.,	Shirley S. Dunham, Alloway.
Lower Penns Neck,	Ellsworth L. Irelan, Pennsville,	Furman L. Carpenter, Pennsville.
Upper Penns Neck,	Willard Layton, Pennsgrove,	John M. Bevis, Pennsgrove.
Pennsgrove Borough,	David P. Featherer, Pennsgrove,	Sheppard L. Boon, Pennsgrove.
Oldmans,	Edwin E. Somers, Pedricktown,	Wm. F. Hunt, Pedricktown.
Pilesgrove,	Maxwell W. Busby, Woodstown,	
	R. F. D.,	Edw. Humphreys, Sharptown.
Woodstown Borough,	Joshua Moore, Woodstown,	Asa K. Pedrick, Woodstown.
Upper Pittsgrove,	R. A. Robinson, Monroeville,	S. M. Heritage, Elmer.
Pittsgrove,	Geo. Shallick, Centreton,	James W. Golder, Centreton.
Elmer Borough,	Chas. H. Gibson, Elmer,	Chas. P. Creamer, Elmer.

Assessors and Collectors in Somerset County.

County Collector, E. B. ALLEN, Somerville.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Bedminster,	John Bodine, Gladstone,	Dalton C. Smith, Gladstone.
Bernards,	Joseph E. Buck, Bernardsville,	Robert Kay, Liberty Corner.
Branchburg,	Augustus McCullough, North Branch Station,	John Ritchie, Neshanic Station.
Bridgewater,	John Slattery, Raritan,	Abram Amerman, Raritan.
Bound Brook Borough,	Chas. McNabb, Bound Brook,	A. S. Coriell, Bound Brook.
Franklin,	Cornelius Cadmus, Middlebush,	Edwin Garretson, East Millstone.
Hillsborough,	H. V. N. Van Nuys, Jr., Millstone, R. F. D. 1,	C. G. Horner, Neshanic.
Montgomery,	C. B. Allshouse, Skillman, R. F. D. 1,	A. S. Hageman, Skillman Station.
Millstone Borough,	Wm. H. Polhemus, Millstone,	E. M. Davis, Millstone.
North Plainfield,	Francis E. Bodin, Watchung,	Melvin H. Cleaves, Watchung.
North Plainfield Borough,	Justus H. Cooley, North Plainfield,	Geo. F. Brown, North Plainfield.
Rocky Hill Borough,	Theodore F. Stryker, Rocky Hill,	Dr. M. Reeve, Rocky Hill.
South Bound Brook Bor.,	Wm. T. Morecraft, S. Bound Brook,	Jacob Byer, South Bound Brook.
Somerville Borough,	Bogart T. Conkling, Somerville,	Jacob K. Brokaw, Somerville.
Warren,	Geo. Bowers, Warrenville,	Alfred E. Binz, Mt. Bethel.

Assessors and Collectors in Sussex County.

County Collector, WILLIAM E. ROSS, Sparta.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Andover,	Wm. Iliff, Newton, R. D. 3.,	Lee R. Fritts, Newton, R. D.
Andover Borough,	Wm. E. Willson, Andover,	Samuel H. Willson, Andover.
Branchville Borough,	C. A. Dalrymple, Branchville,	Wm. C. Cook, Branchville.
Byram,	Wm. H. McMickle, Sparta, R. D. 1,	Frank W. Spranger, Andover, R. D.
Frankford,	Daniel Dalrymple, Branchville, R. D. 2,	Jacob N. Van Auken, Beemerville.
Fredon,	Wm. N. Westbrook, Newton, R. D. 1,	Harry G. Willson, Newton, R. D.
Green,	I. L. Labar, Tranquility,	Geo. Coleman, Tranquility.
Hampton,	John W. Thompson, Swartswood,	Willard A. Yetter, Halsey.
Hardyston,	Smith Simpson, Hamburg,	Chas. K. Clopper, Franklin Furnace.
Hopatcong Borough,	Geo. C. Hollerith, Landing,	G. Reinberg, Landing.
Lafayette,	Wm. S. Vought, Lafayette,	Chas. E. Mackerley, Lafayette.
Montague,	Geo. McCarty, Port Jervis, N. Y., R. D. 1,	Fred Reinhardt, Pt. Jervis, N. Y., R. D.
Newton,	A. V. B. Mackerley, Newton,	Morris C. Siple, Newton.
Sandyston,	Warren H. Vansickle, Bevens,	Frank McKeeby, Laytons.
Sparta,	Sanford Reed, Lafayette,	D. F. Kinney, Sparta.
Stanhope Borough,	Wm. C. Best, Stanhope,	John D. Coursen, Stanhope.
Stillwater,	O. Van Horn, Stillwater,	Wm. S. Huff, Middleville.
Sussex Borough,	Dawson E. Van Sickle, Sussex,	Peter V. Hammond, Sussex.
Vernon,	R. D. Simpson, Vernon,	R. D. Wallace, Vernon.
Walpack,	Joseph W. Bunnell, Walpack Center,	Chas. P. Haney, Walpack Center.
Wantage,	Simeon M. Parcell, Sussex,	Frank T. Snook, Papakating.

Assessors and Collectors in Union County.

County Collector, NATHAN R. LEAVITT, Elizabeth.

<i>Taxing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Clark,	W. J. Thompson, Rahway, E. F. D. 1,...	Geo. Holland, Picton.
Cranford,	F. B. Swackhamer, Cranford,	T. A. Crane, Cranford.
City of Elizabeth—		
First Ward,	Thomas Flynn, Elizabeth,	John J. McGrath, Elizabeth.
Second Ward,	John J. Clancy, Elizabeth,	
Third Ward,	Michael J. Kiely, Elizabeth,	
Fourth Ward,	Hugh F. Boyle, Elizabeth,	
Fifth Ward,	Charles B. Hauck, Elizabeth,	
Sixth Ward,	Charles J. Mahon, Elizabeth,	
Seventh Ward,	Adam Schmitt, Elizabeth,	
Eighth Ward,	William J. Motley, Elizabeth,	
Ninth Ward,	Leonard Sauer, Elizabeth,	
Tenth Ward,	David Neefus, Jr., Elizabeth,	
Eleventh Ward,	Fred W. Coyne, Elizabeth,	
Twelfth Ward,	Theodore Pfarrer, Elizabeth,	
Fanwood,	Geo. H. Johnston, Scotch Plains,	John Z. Hatfield, Scotch Plains.
Fanwood Borough,	H. G. Young, Fanwood,	Chas. Scheelen, Fanwood.
Garwood Borough,	Chas. S. Beadle, Garwood,	Wm. R. Conklin, Garwood.
Kenilworth Borough,	Henry L. Finkel, Kenilworth,	Fred. J. Hiller, Kenilworth.
Linden,	Frank B. Stimson, Linden,	Wm. Cook, Linden.
Linden Borough,	Alexander E. Corbet, Linden,	Frederick G. Blancke, Linden.
Mountainside Borough,	John A. Kellett, Mountainside,	Geo. Laing, Mountainside.
New Providence,	Chas. J. Drake, New Providence,	A. M. Layatt, New Providence.
New Providence Bor.,	Wm. Woodruff, New Providence,	A. D. Doty, New Providence.
City of Plainfield—		
First Ward,	Clarence B. La Rue, Plainfield,	Wm. R. Townsend, Plainfield.
Second Ward,	Asa F. Randolph, Plainfield,	
Third Ward,	Geo. E. Stillman, Plainfield,	
Fourth Ward,	Harry C. Bunyon, Plainfield,	
City of Rahway—		
First Ward,	Nathan V. Compton, Rahway,	Wm. L. B. Helmstadter, Rahway.
Second District,	Peter Tillman, Rahway,	
Third District,	Chas. A. Grove, Rahway,	
Roselle Borough,	Wm. A. Mulford, Roselle,	N. Paul Phelps, Roselle.
Roselle Park Borough,	John Wilson, Roselle Park,	John G. Titus, Roselle Park.
Springfield,	Louis T. Terry, Springfield,	J. Edgar Meeker, Springfield.
City of Summit—		
First District,	Wm. Grow, Summit,	Stephen Mullin, Summit.
Second District,	Wm. Schultz, Summit,	
Third District,	A. Powell, Summit,	
Union,	D. Hobart Sayre, Union,	David M. Potter, Union.
Westfield, Town of,	John M. C. Marsh, Westfield,	Addison H. Clark, Westfield.
	Ernest Wilcox, Westfield,	
	Chas. H. Appley, Westfield,	

Assessors and Collectors in Warren County.

County Collector, H. O. CARMART, Blairstown.

<i>Tasing District.</i>	<i>Assessor—P. O. Address.</i>	<i>Collector—P. O. Address.</i>
Allamuchy,	G. A. Jilson, Allamuchy,	Geo. W. Gibbs, Allamuchy.
Alpha Borough,	W. I. Jacoby, Finesville,	Cleveland M. Rhen, Alpha.
Belvidere,	A. B. Searles, Belvidere,	Geo. Widenor, Jr., Belvidere.
Blairstown,	Joseph A. Dugan, Vall,	Henry Bale, Blairstown.
Franklin,	Charles Hoagland, Asbury,	Frank Osmun, Asbury.
Fredlinghuysen,	John Bowman, Blairstown,	E. Vasbinder, Johnsonburg.
Greenwich,	Wm. Sherrer, Bloomsbury,	(Vacancy.)
Hackettstown,	M. M. Corcoran, Hackettstown,	J. H. Vescellus, Hackettstown.
Hardwick,	Marcus C. Hill, Marksboro,	M. V. Savercool, Blairstown.
Harmony,	F. W. Rush, Washington, R. F. D.,	Abram Raub, Jr., Harmony.
Hope,	Chas. Bartow, Great Meadows,	L. C. Beatty, Hope.
Independence,	Edw. Y. Williams, Great Meadows,	Frank Merrill, Vienna.
Knowlton,	W. B. Gilbert, Knowlton,	Clinton B. Smith, Delaware.
Lopatcong,	E. Frank Kline, Phillipsburg,	E. F. Schiffert, Phillipsburg, R. F. D.
Mansfield,	John C. Beatty, Port Murray, R. F. D.,	Frank Stewart, Hackettstown.
Oxford,	Michael Mountain, Oxford,	E. W. Sharps, Oxford.
Pahaquarry,	H. Zimmerman, Millbrook,	Norman Depue, Millbrook.
Phillipsburg—		
First Ward,	John H. Houser, Phillipsburg,	} John Dundass, Phillipsburg.
Second Ward,	John E. Smith, Phillipsburg,	
Third Ward,	W. B. Brotzman, Phillipsburg,	
Fourth Ward,	O. J. Wambold, Phillipsburg,	
Fifth Ward,	W. J. Reiley, Phillipsburg,	
Sixth Ward,	C. A. McGowan, Phillipsburg,	
Pohatcong,	W. I. Jacoby, Finesville,	C. N. Brokaw, Alpha.
Washington Borough,	John B. Scott, Washington,	Wm. Burd, Washington.
Washington Township, ...	Samuel Binehart, Washington,	E. J. Vosler, Washington.

ABSTRACTS OF RATABLES,

Containing Valuation of Real and Personal Property,
Including Second Class Railroad Property, Deduc-
tions for Debt, Exemptions, Polls, Tax Rates
and Apportionment of State School,
County and Local Taxes,

For the Year 1911.

(65)

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1911.

Number of acres or lots.		Valuation of land without improvements.		Value of improvements.		Total valuation of real estate.		Valuation of second class railroad property.		Value of personal estate.		Net valuation taxable.		Valuation as equalized by county board.		Amounts deducted under Ch. 57, Laws of 1910.		Net valuation on which taxes are apportioned.		Number of polls assessed.	
Acres.	Lots.																				
Abecon, 1st Ward,.....	1,347	507	\$58,768	\$73,800	\$132,568	\$7,123	\$17,050					\$149,616	\$1,400 00	\$148,216	114						
Abecon, 2d Ward,.....	221		79,729	102,450	182,179	1,108,502	21,900					211,211		211,211	111						
Atlantic City,.....	1,249		44,340,207	20,073,975	64,413,972	927	3,904,635					69,427,109	543,849 50	68,883,259	12,522						
Brightline City, 1st Ward,.....	2,177		8,805	6,500	92,777		2,845					96,549		96,549	10						
Brightline City, 2d Ward,.....		3,535	155,867	20,098	175,902		2,832					178,794	240 00	178,794	10						
Buena Vista Township,.....	29,697		562,810		562,810	12,136	23,621					598,567		598,567	680						
Egg Harbor City,.....	32,600	4,236	285,849	471,220	757,080	1,355	142,380					900,815	1,360 00	899,455	626						
Egg Harbor Township,.....	33,422	12,618	563,175	127,550	690,725	56,581	55,100					803,406	1,849 00	801,557	419						
Farmington Borough,.....	6,293	481	43,896	10,830	54,726	1,637	2,980					58,472		58,472	58						
Galloway Township,.....	28,974	9,067	404,535	233,675	718,210	11,253	110,408					878,118	4,000 00	874,118	534						
Hamilton Township,.....	27,520	1,466	743,463	974,120	1,717,583	19,398	231,350					1,968,278	550 00	1,967,728	1,131						
Hammon Town,.....	27,623	193	122,235	143,425	265,660	1,300	28,125					293,775	2,270 00	291,505	173						
Linwood Borough,.....	65		680,490	157,100	846,590	20,203	35,500					902,293		902,293	40						
Longport Borough,.....	100		2,543,488	90,922	2,634,410	1,475	19,136					2,653,521	500 00	2,652,021	169						
Mullica Township,.....	31,389	110	150,231	90,041	240,272	6,097	40,096					304,465		304,465	189						
Northfield City, 1st Ward,.....	589	800	142,035	58,950	200,985		28,431					229,416	85 00	229,331	75						
Northfield City, 2d Ward,.....	1,172	1,050	79,285	37,175	116,460	4,936	22,570					143,946		143,946	116						
Pleasantville Borough,.....	2,567		662,675	781,475	1,444,150	13,449	110,275					1,567,874		1,567,699	1,137						
Port Republic City, 1st Ward,.....	934	32	8,000	27,750	35,750		5,936					41,686	175 00	41,511	49						
Port Republic City, 2d Ward,.....	2,639		25,802	17,725	43,527		6,925					50,452		50,452	69						
Somers Point, 1st Ward,.....	1,119	1,711	229,345	61,360	290,705		22,402					313,107		313,107	92						
Somers Point, 2d Ward,.....	1,531	2,955	212,650	48,825	261,535	27,666	6,200					295,661	11,890 00	283,771	98						
Venator City,.....	4,436	6,416	4,320,355	1,662,025	5,982,380	22,360	218,075					6,399,795	15,885 00	6,383,910	71						
Weymouth Township,.....	36,105		166,084	32,075	197,159	1,279	16,550					213,088		213,088	226						
Totals,.....			\$57,258,814	\$24,919,861	\$82,178,675	\$1,373,632	\$5,133,580					\$88,685,867	\$584,708 00	\$88,101,069	19,026						

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.				Local tax.	Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and Charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	County poor tax.		
Abecon, 1st Ward.	\$3,000			\$9,000	\$1,000	\$13,000	\$882 95	\$1,001 57	\$50 07	\$3,875 00	\$1.62
Abecon, 2d Ward.	515,600		\$1,200,300	1,050,900		2,814,800	169,215 00	191,948 12		1,107,311 47	2.15
Atlantic City.	320		3,000			3,000	675 80	766 59	38 33	4,670 00	2.25
Brighton City, 1st Ward.	8,000		2,300	14,450		22,450	1,470 41	1,667 95	83 39	5,995 00	1.54
Brighton City, 2d Ward.	6,000		2,300	18,200		26,500	2,209 50	2,508 42	111 95	9,334 67	1.64
Brigantine City, 2d Ward.	11,350		1,000	6,500	2,500	21,650	1,973 98	2,239 17	111 95	8,850 00	1.74
Egg Harbor City Township.	11,550		1,000	2,700		3,350	143 04	162 94	110 72	7,287 34	1.44
Folsom Borough.	5,125		400	5,000	1,500	12,025	1,952 26	2,214 51	110 72	13,365 00	2.06
Galloway Township.	20,800		5,200	22,300	5,200	142,300	2,156 49	2,446 19	122 30	25,065 57	1.84
Hamilton Township.	60,900	\$3,400	45,250	43,100	3,500	162,150	4,833 84	5,183 21	40 81	3,281 20	1.65
Linwood Borough.	12,600		1,300	3,050	100	17,050	719 53	816 20	125 69	14,725 00	1.84
Longport Borough.	5,000		15,600	11,000		31,600	2,216 31	2,514 05	125 69	41,356 78	2.10
Margate City.	5,200		31,000	2,500		38,700	6,521 00	7,397 02	42 42	2,075 00	1.22
Mullica Township.	2,500		2,500	1,700	600	9,600	747 83	848 42	52 00	3,300 00	1.44
Northfield City, 1st Ward.	1,800	200	56,193	1,700		57,893	916 98	1,040 17	218 40	20,507 50	1.88
Northfield City, 2d Ward.	73,700		70,000	42,225	17,500	203,425	3,851 14	4,368 51	12 82	1,138 07	1.77
Pleasantville Borough.	950			8,150	250	9,350	226 03	256 40		5,508 08	1.40
Port Republic City.											
Somers Point 1st Ward.	2,500		5,000	500		500	1,466 26	1,663 24	83 16	5,508 08	1.40
Somers Point 2d Ward.	60,200		265,450	14,650		340,350	13,717 22	15,559 96		80,478 80	1.93
Ventnor City.	4,450			5,875	1,135	11,480	528 48	599 38	29 97	3,140 78	1.99
Weymouth Township.											
Totals.	\$806,795	\$3,600	\$1,808,303	\$1,278,300	\$32,585	\$3,990,583	\$216,425 81	\$245,500 00	\$1,500 00	\$1,362,003 96	

RATE PER \$100 VALUATION.			
State School Tax.	24.5566		
County Tax.	.27.5566		
County Poor Tax.	.01.5561		
Total.	.53.6843		

* Atlantic City, Hammonon, Egg Harbor City, and Ventnor City not included in County Poor Rate. These municipalities provide for their poor.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1911.

Number of acres or lots.		Value of land without improvements.		Value of improvements.		Total valuation of real estate exclusive of second class railroad property.		Valuation of second class railroad property.		Valuation of personal estate.		Net valuation taxable.		Valuation as equalized by county board.		Amounts deducted under Ch. 57, Laws of 1910.		Net valuation on which County and State School taxes are apportioned.		Number of polls assessed.	
Acres.	Lots.																				
Franklin Township.	11,231	259	\$581,535	\$670,350	\$1,251,885	\$6,892	\$1,251,885	\$6,892	\$67,005	\$1,318,897	\$1,318,897	\$1,318,897	\$1,318,897	\$1,318,897	\$1,325,582	\$7,050		\$1,318,897	441		
Harrington Township.	1,026	2,921	184,123	85,000	269,123	2,280	269,123	2,280	5,525	274,648	274,648	274,648	274,648	274,648	279,928	5,875		274,648	67		
Hilledale Township.	1,574	2,502	385,000	383,450	768,450	10,107	768,450	10,107	75,450	843,900	843,900	843,900	843,900	843,900	854,007	3,125		843,900	313		
Hobokus Township.	14,667	988	492,040	694,360	1,186,400	7,318	1,186,400	7,318	183,300	1,370,000	1,370,000	1,370,000	1,370,000	1,370,000	1,377,613	2,750		1,370,000	360		
Lodi Township.	513	1,229	66,855	56,625	123,480	3,088	123,480	3,088	6,425	130,213	130,213	130,213	130,213	130,213	137,713	50		130,213	142		
Midland Township.	7,259	1,569	567,730	671,150	1,238,880	1,497	1,238,880	1,497	120,434	1,360,871	1,360,871	1,360,871	1,360,871	1,360,871	1,390,871	15,000		1,360,871	387		
New Barbadoes Township.	2,508	11,256	4,547,548	6,265,500	10,813,048	41,563	10,813,048	41,563	1,203,951	12,057,662	12,057,662	12,057,662	12,057,662	12,057,662	12,567,662	164,495		11,893,167	8,002		
Orvil Township.	594	997	141,830	175,925	317,755	37,130	317,755	37,130	25,475	380,360	380,360	380,360	380,360	380,360	390,360	4,510		380,360	225		
Overpeck Township.	447	5,118	1,056,180	1,653,745	3,309,925	5,326	3,309,925	5,326	453,745	3,748,998	3,748,998	3,748,998	3,748,998	3,748,998	3,748,998	43,955		3,705,041	1,135		
Pallades Township.	1,090	3,582	428,815	238,075	666,890		666,890		65,758	732,648	732,648	732,648	732,648	732,648	732,648	8,110		728,168	272		
Ridgewood Township.	2,643	2,628	2,847,100	3,514,420	6,361,525	45,512	6,361,525	45,512	443,029	6,805,068	6,805,068	6,805,068	6,805,068	6,805,068	6,855,068	8,900		6,805,068	1,250		
Sadler Township.	2,357	85	176,408	233,430	409,838		409,838		20,980	430,698	430,698	430,698	430,698	430,698	430,698	13,150		430,698	120		
Sadler Township.	6,090	7,040	773,850	712,300	1,486,150	8,257	1,486,150	8,257	131,750	1,617,900	1,617,900	1,617,900	1,617,900	1,617,900	1,627,900	18,700		1,617,900	530		
Seaford Township.	2,908	2,060	790,530	645,455	1,435,985	10,638	1,435,985	10,638	230,942	1,666,927	1,666,927	1,666,927	1,666,927	1,666,927	1,676,927	19,825		1,666,927	530		
Union Township.	1,840	11,788	886,975	1,084,650	1,971,625	954,528	1,971,625	954,528			222,800	2,194,425	2,194,425	2,194,425	2,204,425	19,825		2,194,425	670		
Washington Township.	2,119	3,966	1,139,262	4,829,067	8,968,329	57,088	8,968,329	57,088	11,270	9,014,607	9,014,607	9,014,607	9,014,607	9,014,607	9,024,607	11,065		9,014,607	54		
Englewood City.	1,121										1,265,050	10,314,138	10,314,138	10,314,138	10,314,138	104,275		10,209,913	1,710		
Allendale Borough.	1,649	198	180,050	302,500	482,550	4,064	482,550	4,064			53,600	536,150	536,150	536,150	536,150	1,800		536,150	161		
Alpine Borough.	3,721	200	474,350	181,000	655,350		655,350		23,455	678,805	678,805	678,805	678,805	678,805	679,405	2,800		678,805	89		
Bergenfield Borough.	1,296	5,587	670,983	448,550	1,119,533	4,081	1,119,533	4,081	81,325	1,200,858	1,200,858	1,200,858	1,200,858	1,200,858	1,205,438	17,685		1,187,754	591		
Bogota Borough.	192	2,216	544,424	608,300	1,152,724	8,689	1,152,724	8,689	244,400	1,397,124	1,397,124	1,397,124	1,397,124	1,397,124	1,405,613	53,290		1,382,323	245		
Carlstadt Borough.	1,797	3,777	493,315	806,300	1,299,615	1,985	1,299,615	1,985	187,670	1,487,285	1,487,285	1,487,285	1,487,285	1,487,285	1,489,270	3,800		1,485,470	814		
Cliffside Park Borough.	2,19	4,522	1,801,625	784,450	2,676,075		2,676,075				127,550	2,803,625	2,803,625	2,803,625	2,803,625	70,080		2,793,927	480		
Cluster Borough.	1,691	2,047	355,525	566,700	922,225	4,243	922,225	4,243			68,184	990,409	990,409	990,409	990,409	1,060		983,927	128		
Cranford Borough.	1,223	1,585	285,715	244,370	530,085	4,119	530,085	4,119	38,128	568,213	568,213	568,213	568,213	568,213	569,213			568,213	327		
Deirda Borough.	960	4,801	390,968	224,950	615,918	5,560	615,918	5,560	309,024	924,942	924,942	924,942	924,942	924,942	925,942			924,942	219		
Demarest Borough.	963	4,801	390,968	224,950	615,918	5,560	615,918	5,560	309,024	924,942	924,942	924,942	924,942	924,942	925,942			924,942	219		
Dumont Borough.	594	7,108	585,473	368,700	954,173	19,197	954,173	19,197	61,718	1,015,891	1,015,891	1,015,891	1,015,891	1,015,891	1,016,891			1,015,891	106		
Edgewater Borough.	1,796	3,477	793,905	1,176,275	1,970,180	18,467	1,970,180	18,467	282,959	2,253,139	2,253,139	2,253,139	2,253,139	2,253,139	2,254,139			2,253,139	924		
East Rutherford Borough.	1,308	1,022	2,150,643	1,804,860	3,955,503	832,919	3,955,503	832,919			41,846	4,037,349	4,037,349	4,037,349	4,037,349	49,350		4,037,349	675		
Emerson Borough.	1,303	2,275	353,650	10,400	364,050	1,180	364,050	1,180			41,846	405,896	405,896	405,896	405,896	6,155		405,896	191		
Englewood Cliffs Borough.	1,105	338	607,300	180,850	788,150		788,150		122,849	910,999	910,999	910,999	910,999	910,999	911,999	1,600		910,999	150		
Fairview Borough.	263	1,527	712,050	761,850	1,473,900	2,016	1,473,900	2,016			122,849	1,596,749	1,596,749	1,596,749	1,596,749	5,700		1,596,749	160		

TAXING DISTRICT.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1911—Continued.

TAXING DISTRICT.

	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
Fort Lee Borough.....	602		1,739,340	1,322,795	3,062,135	.....	239,000	3,301,735	3,301,735	45,975	3,255,760	750
Garfield Borough.....	337	12,271	330,300	1,004,825	2,334,125	3,323	340,833	2,969,343	2,969,343	16,587	2,985,930	1,340
Glen Rock Borough.....	1,564		349,950	334,750	684,700	9,125	36,925	310,354	310,354	8,235	302,149	236
Harrington Park Borough.....	5,555	2,567	214,350	158,200	372,550	5,789	5,789	365,131	365,131	1,850	363,281	108
Hasbrouck Heights Borough.....	1,066	4,469	812,384	965,500	1,777,884	7,693	11,758	1,807,421	1,777,884	12,451	1,820,494	549
Haworth Borough.....	9,912	4,411	392,405	343,775	736,180	3,513	11,550	751,243	751,243	17,215	768,458	199
Hoboken Borough.....	890		270,475	191,150	470,625	15,733	47,870	534,228	534,228	45,650	488,578	194
Leonia Borough.....	963	1,589	935,700	757,150	1,692,850	2,210	122,950	1,818,010	1,818,010	13,000	1,805,018	293
Little Ferry Borough.....	768	8,477	351,340	395,710	747,050	.....	100,450	847,500	847,500	2,300	845,200	469
Lodi Borough.....	412		1,208,600	829,700	2,038,300	4,119	190,275	2,232,604	2,232,604	30,550	2,195,054	1,090
Maywood Borough.....	339	1,533	168,500	509,400	677,900	1,313	130,645	1,027,313	1,027,313	2,140	1,025,173	295
Midland Park Borough.....	2,297	1,143	100,842	294,270	395,112	1,252	58,709	749,393	749,393	8,000	748,593	382
Montvale Borough.....	1,172	6,398	107,055	175,400	282,455	.....	31,732	388,076	388,076	1,900	386,176	161
Moontachle Borough.....	1,172	6,398	107,055	175,400	282,455	.....	31,732	388,076	388,076	1,900	386,176	161
North Arlington Borough.....	1,210	4,225	392,775	302,775	695,550	6,946	23,300	580,345	580,345	24,925	555,420	105
Novod Borough.....	429	42	198,150	503,045	701,195	2,788	44,900	554,846	554,846	1,325	553,521	152
Old Tappan Borough.....	2,491	1,383	123,950	78,300	202,250	.....	1,400	518,878	518,878	550	518,328	178
Palisades Park Borough.....	161	6,078	805,550	622,325	1,427,875	2,665	89,200	1,517,075	1,517,075	1,830	1,515,245	80
Park Ridge Borough.....	963	2,499	410,025	622,325	1,032,350	1,425	110,955	1,143,305	1,143,305	2,915	1,140,390	381
Ramsey Borough.....	3,201	510	513,955	653,600	1,167,555	5,981	49,025	1,202,861	1,202,861	2,915	1,199,946	383
Ridgefield Borough.....	1,412	1,470	875,520	390,850	1,275,370	97,488	53,000	1,425,858	1,425,858	.....	1,425,858	182
Riverside Borough.....	1,831	2,454	330,573	397,448	728,021	10,137	78,356	724,514	724,514	9,475	715,039	186
Rutherford Borough.....	545	15,476	2,751,625	3,212,575	5,964,200	14,919	78,356	6,401,052	6,401,052	64,275	6,336,777	1,710
Saddle River Borough.....	2,893	11	141,800	105,005	246,805	5,250	33,950	370,800	370,800	800	370,000	125
Tenafly Borough.....	2,203	3,171	1,209,908	1,405,605	2,615,513	.....	204,869	2,828,570	2,828,570	7,180	2,821,390	405
Upper Saddle River Borough.....	3,118	.....	98,500	1,057,700	2,042,200	.....	22,900	2,277,100	2,277,100	3,000	2,274,100	80
Wallington Borough.....	1,311	3,289	383,823	411,912	795,735	1,512	77,599	874,946	874,946	175	874,771	557
Westwood Borough.....	1,040	2,042	639,950	852,650	1,492,600	2,760	108,800	1,604,150	1,604,150	12,100	1,592,050	385
Woodcliff Lake Borough.....	2,131	122	230,095	200,800	430,895	1,155	44,269	485,319	485,319	7,010	478,309	135
Woodridge Borough.....	429	2,643	256,135	349,860	605,995	5,012	101,385	739,442	739,442	1,865	737,577	204
Totals,	115,068	202,991	\$47,274,896	\$49,708,258	\$97,008,154	\$2,323,039	\$10,242,031	\$109,634,724	\$109,634,724	\$1,022,231	\$108,612,493	28,032

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Franklin Township,	\$14,500			\$16,400	\$36,600	\$67,500	\$3,361.56	\$5,554.84	\$16,325.94
Harrington Township,	15,000		\$1,000	6,300		17,000	2,169.06	3,153.64	5,775.65
Hillsdale Township,	16,000		4,500	6,300		26,800	2,169.30	3,584.68	11,750.60
Hoboken Township,	22,350			7,000	5,000	34,350	3,503.17	5,792.15	12,650.16
Loft Township,	1,650					1,650	331.85	552.69	1,705.20
Midland Township,	21,000			226,500		247,500	3,431.26	5,670.02	15,513.18
New Barbadoes Township,	200,000	\$50,000	750,000	180,000	100,000	1,280,000	30,321.26	50,104.66	211,827.21
Orvil Township,	9,000			8,800	200	18,000	958.22	1,583.41	6,545.24
Overpeck Township,	82,370		11,315	37,105		130,830	9,445.89	15,385.41	68,500.52
Palisades Township,	12,600		5,000	3,200		20,800	1,851.34	3,041.50	12,150.23
Ridgewood Township,	171,500		23,500	154,000	6,000	355,000	17,456.10	28,845.51	123,434.50
Riverdale Township,	5,000		2,425	2,000		9,425	1,096.01	1,811.10	7,000.23
Saddle River Township,	38,000		16,000	36,000		90,000	4,112.35	6,735.49	27,613.13
Saddle Brook Township,	45,000		10,200	4,500	100	60,000	4,237.84	6,862.39	10,850.88
Union Township,	55,300		2,725	13,325	18,000	89,350	7,567.01	13,277.11	60,177.10
Washington Township,	1,300					1,300	157.03	253.55	700.10
Englewood City,	190,000	30,000	50,800	108,000	37,000	505,800	26,029.86	42,753.50	137,890.22
Albion Borough,	4,200			17,500		21,700	1,323.72	2,187.40	8,010.22
Alpine Borough,	5,000		78,800	5,600	1,000	90,400	1,724.98	2,856.47	3,550.19
Bergenfield Borough,	37,250		1,300	12,325		50,875	3,028.14	4,974.80	27,478.28
Bogota Borough,	65,000		3,300	10,000		78,500	3,417.71	5,652.10	21,726.25
Carlstadt Borough,	14,220			15,500	2,700	33,420	3,767.16	6,306.49	29,788.27
Cliffside Park Borough,	75,000		8,000	9,000		92,000	6,969.09	11,449.11	48,850.24
Closter Borough,	33,000		2,000	18,150	100	53,250	2,533.99	4,196.13	18,152.25
Cresskill Borough,	10,800					10,800	1,387.82	2,296.43	9,425.24
Deerpark Borough,	25,000					25,000	4,102.03	6,778.41	19,820.19
Dumont Borough,	50,700		7,000	22,000		79,700	10,638.26	17,433.62	54,498.88
Dunellen Borough,	23,000	1,000	1,450	10,460		35,910	2,637.14	4,332.46	19,250.58
East Rutherford Borough,	43,000		28,000	15,500	1,000	91,500	6,617.49	9,451.01	46,450.71
Englewood Borough,	97,000	1,250		14,500		112,750	13,858.24	23,285.44	68,532.81
Emerson Borough,	5,800		2,000	3,400	5,000	11,200	1,383.11	2,285.94	8,525.24
Englewood Cliffs Borough,	8,000		165,000	8,800		176,800	2,034.97	3,343.18	6,800.15
Fairview Borough,	56,600		10,000	17,000	45,000	128,600	4,080.20	6,670.33	52,875.23

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Fort Lee Borough.....	42,100	30,000	112,400	27,800	4,400	139,800	8,900 46	13,638 59	51,990 27
Gardfield Borough.....	57,800		12,250	12,250		70,050	7,271 09	12,370 35	10,372 26
Glen Rock Borough.....	5,800		12,000	1,800		23,600	2,041 89	12,370 34	15,200 13
Harrington Park Borough.....	5,600			1,800		7,400	1,002 06	1,660 34	5,200 01
Hasbrouck Heights Borough.....	30,800		2,500	23,500		56,800	4,832 50	8,047 11	28,700 21
Haworth Borough.....	4,540			2,300		6,840	1,834 17	3,130 06	12,275 84
Hoboken Borough.....	4,500			6,800		16,300	1,250 71	2,046 75	11,154 79
Leonia Borough.....	25,000		3,300	27,900	1,400	57,600	4,601 82	7,560 15	20,930 64
Little Ferry Borough.....	19,300		3,125	800	500	23,725	2,154 81	3,500 74	12,915 22
Lodi Borough.....	67,600		89,850	28,450	4,950	190,850	5,591 35	9,310 78	37,815 22
Maywood Borough.....	7,935		1,980	5,575		15,390	2,613 65	4,318 95	13,190 00
Midland Park Borough.....	7,000			31,950	750	39,700	1,908 51	3,153 75	10,525 11
Montvale Borough.....	14,500	700		4,500		18,000	1,626 91	984 64	7,778 67
Mountain View Borough.....	3,400		25,000	2,200	60,250	6,300	645 14	1,074 29	3,565 14
North Arlington Borough.....	2,500			9,500		12,000	1,416 03	2,337 88	6,000 91
Northvale Borough.....	18,000		2,300	5,800	400	24,500	1,921 46	2,183 62	6,962 08
Norwood Borough.....	2,500			9,500		12,000	1,416 03	2,337 88	6,000 91
Oakland Borough.....	41,500		2,400	2,450		45,850	3,534 80	5,518 72	15,763 88
Park Ridge Borough.....	48,500		64,900	20,600	1,500	135,500	2,927 68	4,837 88	23,824 77
Ramsey Borough.....	8,000		15,300	15,300	700	24,000	3,066 66	5,067 53	12,349 73
Ridgewood Borough.....	25,000		6,000	15,000	5,000	55,000	3,635 18	5,972 09	21,065 21
Riverside Borough.....	10,000		70,550	85,600		31,500	1,822 97	3,012 38	10,723 23
Rutherford Borough.....	126,250					282,400	16,308 39	27,156 82	125,673 24
Saddle River Borough.....	1,500	4,800		7,000	1,000	9,500	943 30	1,658 77	3,860 11
Tenafly Borough.....	56,000		5,200	64,150		131,150	7,193 06	11,817 26	33,680 17
Upper Saddle River Borough.....	2,000		1,100	6,200	2,800	12,100	878 22	855 49	1,725 47
Wallington Borough.....	50,000		41,000	1,000		92,000	2,230 29	3,713 14	17,374 29
Westwood Borough.....	31,000		4,500	30,000	4,000	69,500	1,916 43	2,915 07	5,275 76
Woodcliff Lake Borough.....	3,000		3,000	5,800		11,800	1,326 41	2,015 07	4,341 48
Woodridge Borough.....	18,675		1,440	1,100		21,215	1,890 43	5,131 30	12,867 73
Totals.....	\$2,213,850	\$117,750	\$1,733,130	\$1,534,520	\$385,050	\$5,984,300	\$276,904 22	\$457,278 84	\$1,720,526
State School Tax Rate.....							County Tax Rate.....		
							.43		

BOARD OF EQUALIZATION OF TAXES.

Abstract of Rates and Exemptions in the County of Burlington, for the Year 1911.

	Number of		Value of land without	Value of improvements.	Total valuation of real estate	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage for debt indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.											
TAXING DISTRICT.													
Bass River,	45.147	*			\$298,411		\$44,430		\$282,941	\$282,941	\$200	\$282,941	234
Beverly City,	367				1,000,780	81,760	156,000		1,085,185	1,085,185		1,085,185	219
Beverly Township,	2,297	700			1,041,873	10,992	196,618		1,255,238	1,255,238	100	1,255,238	924
Bridgetown City,	650	80			1,197,870	14,045	81,935		1,293,855	1,293,855	720	1,293,855	135
Bridgetown Township,	4,521	39			2,947,875	20,198	551,985	\$3,300	3,515,658	3,515,658	825	3,515,658	1,293
Burlington City,	4,249	478			6,042,929	2,064	68,950	17,083	3,613,718	3,613,718	2,500	3,613,718	3,226
Burlington Township,	10,392	*			3,061,527	15,738	533,536		856,225	856,225	1,700	856,225	1,242
Chester,	12,424	*			704,406		100,821		566,026	566,026	950	566,026	312
Chesterfield,	3,994				464,990	215	43,588		353,401	353,401	100	353,401	292
Cinnaminson,	3,687	923			309,578	235	26,837		281,564	281,564		281,564	126
Delran,	3,024	90			618,610	1,868	115,568	1,350	734,684	734,684		734,684	399
Eastampton,	16,069	*			79,400	1,377	22,481		103,258	103,258		103,258	134
Evesham,	4,366				1,354,568	6,841	126,177		1,536,183	1,536,183		1,536,183	1,023
Fieldsboro,	12,310	**			692,956	9,218	25,017	1,000	825,187	825,187		825,187	370
Florence,	181				867,791	4,749	150,061	8,058	1,014,546	1,014,546	200	1,014,546	512
Jumbertown,	22,614	305			867,017	4,140	131,269	9,009	896,817	896,817		896,817	553
Madison,	13,069				396,550	2,330	100,279	600	498,559	498,559	850	497,869	411
Mount Laurel,	12,291	*			406,710	1,565	96,529		508,804	508,804	475	506,329	180
New Hanover,	10,522	**			2,093,860	37,712	308,874		2,440,446	2,440,446	7,700	2,432,746	1,035
Northampton,					1,117,060	5,890	111,082		1,233,052	1,233,052	1,500	1,232,902	659
Palmyra,	597	431			674,282	2,786	76,831		400,462	400,462	450	400,012	211
Pemberton Borough,	34,840	110			1,265,816	19,180	98,873	1,000	1,377,349	1,377,349	900	1,376,449	710
Pemberton Township,	238	*			1,410,070	5,638	216,350	4,346	1,619,730	1,619,730		1,619,730	432
Riverside,	75	515			133,463	1,275	111,057		108,352	108,352		108,352	121
Riverton,	22,408	**			941,605				851,479	851,479	1,950	879,629	479
Shamong,	18,487	4			705,136								

* Not given on duplicate.

** Chiefly farms and outland.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1911—Continued.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.											
Springfield,	16,852	**	**	**	741,336	1,846	105,746	908,328	908,328	908,328	1,840	907,088	312
Tabernacle,	23,316	**	**	**	182,030	95	13,720	195,845	195,845	195,845	...	195,845	113
Washington,	47,722	**	**	**	166,290	...	23,090	192,890	192,890	192,890	...	192,890	164
Westampton,	6,096	**	**	**	698,519	135	43,880	742,404	742,404	742,404	...	742,404	140
Willingboro,	4,039	85	**	**	242,326	...	22,682	265,008	265,008	265,008	...	265,008	130
Woodland,	46,000	**	**	**	203,176	2,005	22,682	227,862	227,862	227,862	760	227,072	103
Totals,	414,364	4,448	\$943,587	\$1,336,679	\$27,024,431	\$193,000	\$4,702,406	\$46,346	\$31,873,587	\$31,873,587	\$28,400	\$31,845,127	15,092

** Chieftly farms and outlands.

* Not given on duplicate.

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.		Local tax.	Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	
Bass River,	\$4,200		\$3,650	\$3,000	\$2,525	\$19,375	\$743 13	\$1,632 70	\$1.63 08
Beverly City,	3,600		4,000	3,000	2,000	12,600	1,801 52	4,006 12	8,837 98
Beverly Township,	13,000		4,000	30,500	2,000	49,500	3,601 50	7,322 20	10,923 80
Bordentown City,	12,000		46,000	212,000	2,000	272,000	3,292 43	14,776 30	18,068 73
Bordentown Township,		\$15,000	600		10,000	25,600	744 46	1,632 64	2,377 10
Burlington City,	102,500	35,900	121,500	222,800		481,800	9,241 32	20,532 54	51,828 57
Burlington Township,	6,800		40,000	5,000	5,500	61,300	1,870 52	4,100 00	5,968 92
Camden City,	51,300	25,000	60,600	103,400	14,500	263,800	9,496 82	21,120 78	47,701 07
Chesterfield,	11,700		200	27,050		39,100	2,248 72	5,001 10	6,079 19
Cinnaminson,	9,000	1,000	5,000	17,000	5,000	37,000	1,488 08	3,309 47	5,150 82
Delran,	3,500			4,900	700	9,100	928 91	2,065 88	3,634 00
Eastampton,	4,700		900	2,500		7,200	740 30	1,648 41	2,308 81
Evesham,	2,800		500	11,200	200	15,100	1,931 65	4,295 96	3,589 95
Feldsboro,	3,300			5,000		8,300	271 49	603 78	1,208 12
Florence,	11,300		500	24,500	1,200	37,000	9,069 45	9,117 11	10,914 28
Lumberton,	3,800		1,200	3,200	3,200	7,600	5,075 76	5,075 76	10,151 52
Mansfield,	13,100		1,000	25,600	2,000	41,700	2,882 63	5,075 76	7,958 39
Mount Laurel,	9,500		500	6,500		16,500	2,331 64	5,185 54	10,143 48
New Hanover,	3,000			6,200	250	9,450	1,308 56	2,910 23	2,891 87
Northampton,	1,400			13,900		17,800	1,331 25	2,960 69	3,040 82
Northampton Township,	54,500		54,000	157,500	23,000	289,000	6,396 24	14,225 16	35,430 51
Palmyra,	53,000			35,800		88,800	3,350 33	7,560 07	17,667 10
Pemberton Borough,	2,000		500	17,500	1,500	21,500	1,051 72	2,339 02	2,923 37
Pemberton Township,	4,400			3,500		154,000	2,086 12	4,595 01	4,985 41
Piperside,	30,000		45,000	53,000	10,000	138,000	4,144 84	9,218 06	20,190 07
Riverton,	35,000		5,000	75,000		115,000	4,255 64	9,471 16	19,760 71
Shamong,	800			1,200		2,000	442 64	984 42	1,414 16
Southampton,	6,500		5,500	11,000	1,600	24,600	2,312 45	5,152 92	12,869 59

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Springfield,	8,000	.....	.....	9,000	1,500	18,500	2,384 94	5,304 07	5,998 93	1 51
Thatcher,	1,600	.....	.....	850	210	2,660	514 92	1,345 18	1,586 33	1 61
Washington,	6,600	.....	.....	5,000	2,600	13,800	505 82	1,125 40	2,694 10	2 20
Westampton,	2,300	.....	.....	2,500	800	5,600	908 49	2,020 46	2,384 19	1 54
Willingboro,	3,000	.....	.....	3,800	.....	6,800	769 10	1,710 48	2,223 16	1 61
Woodland,	1,200	.....	1,000	500	200	2,900	597 02	1,327 78	1,572 25	1 54
Totals,	\$500,900	\$76,000	\$564,450	\$1,216,300	\$103,235	\$2,460,885	\$83,728 10	\$186,210 00	\$339,688 09	

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1911.

TAXING DISTRICT.														
	Number of acres or lots.		Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School Taxes are Apportioned.	Number of polls assessed.	
	Acres.	Lots.												
Audubon Borough,	470	2,279 ¹ / ₂		\$384,245	\$491,650	\$875,895	\$3,721	\$44,615 00		\$24,231 00	\$12,250 00	\$911,981 00	400	
Berlin Township,	3,322	1,898		173,310	315,985	488,295	5,488	22,420 00		516,303 00	18,513 00	507,730 00	434	
Camden City,	1,151	69,025		18,610,635	20,278,706	48,889,341	2,476,764	4,387,991 80		55,754,096 80	51,481 00	55,702,606 80	24,637	
Centre Township,	6,170	2,082		677,523	441,925	1,119,450	9,976	103,390 00	\$0,500	1,226,316 00	8,300 00	1,234,616 00	935	
Chesterhurst Borough,	120	3,918		40,632	24,463	65,095		290,063 00		3,534,700 00	250 00	3,534,450 00	1,410	
Collingswood Borough,	373 ³ / ₄	2,697 ¹ / ₂		1,000,245	2,183,800	3,184,045	4,691	118,775 00		1,372,629 00	12,078 58	1,384,708 00	869	
Clementon Township,	8,018 ¹ / ₂	4,326 ³ / ₄		612,069	1,725,363	2,337,432	15,308	131,935 00		1,991,508 00	2,240 00	1,989,268 00	402	
Delaware Township,	1,142	386,175		896,175	405,572	1,301,747	6,578	115,810 00		914,138 00	9,075 00	904,463 00	617	
Douglas Township,	1,142	386,175		896,175	405,572	1,301,747	6,578	115,810 00		914,138 00	9,075 00	904,463 00	617	
Gloucester City,	5,254	1,270,800		1,270,800	2,139,075	3,409,875	21,044	454,100 00		3,944,619 00	54,807 00	3,890,012 00	2,850	
Haddon Township,	970	5,696		821,850	2,137,150	2,959,000	7,190	310,500 00		3,276,689 00	2,400 00	3,274,299 00	1,006	
Haddon Heights Borough,	1,974 ¹ / ₂	494,740		494,740	394,150	888,890	5,238	61,888 00		929,016 00		929,016 00	358	
Haddon Township,	339 ¹ / ₂	231,545		231,545	928,983	1,160,528	4,820	73,163 00		1,238,511 00		1,238,511 00	390	
Merchantville Borough,	828	580,800		580,800	1,145,000	1,725,800	12,780	204,703 00		1,952,302 00	1,500 00	1,950,802 00	546	
Oaklyn Borough,	2,920 ¹ / ₁₀₀	1,085		172,540	207,950	380,490	530	29,900 00		410,320 00	11,800 00	398,520 00	181	
Pensacola Township,	5,062	2,520		186,675	1,716,775	1,903,450	14,680	109,825 00		2,027,961 00	200,650 00	1,827,311 00	1,057	
Voorhes Township,	7,164	1,581		222,337	240,575	462,912	2,699	567,611 00		667,611 00	4,367 00	663,244 00	291	
Winslow Township,	30,233	1,581		472,830	318,540	791,370	29,704	93,850 00		914,924 00	24,400 00	890,524 00	756	
Wood Lynne Borough,	65	566		77,100	197,800	274,900		32,300 00		307,200 00	300 00	306,900 00	156	
Waterford Township,	17,510	331		216,131	160,995	377,126	4,705	16,564 00		396,395 00	4,765 00	393,630 00	404	
Totals,	110,974 ⁴⁸⁷ / ₁₀₀	102,799 ¹ / ₅		\$27,572,177	\$44,476,819	\$72,048,996	\$2,627,955	\$6,698,337 80	\$6,500	\$81,368,788 80	\$419,545 58	\$80,949,243 22	37,780	

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Audubon Borough,	\$15,500	.....	\$4,950	\$13,500	.....	\$33,950	\$2,352 91	\$3,851 30	\$13,275 43
Berlin Township,	4,000	.....	1,400	12,600	\$3,500	21,500	1,284 30	2,102 17	5,750 00
Centre City,	1,032 700	\$117,325	1,904 455	2,120 680	179 375	5,374 505	143,652 11	235,242 18	713,101 12
Centre Township,	29 200	.....	3,550	19,800	1,500	54,050	3,172 48	5,143 68	17,408 75
Chestnut Borough,	1,400	15	87 500	685	.....	2,350	172 69	281 67	1,198 00
Collingswood Borough,	76,500	.....	87 500	71,350	.....	235,350	9,118 90	14,928 02	57,008 00
Clementon Township,	13,100	.....	8,000	22,700	500	39,300	3,510 22	5,745 60	11,600 00
Delaware Township,	5,900	.....	2,000	2,200	16,000	26,100	2,810 41	4,600 15	8,125 00
Gloucester Township,	13,700	.....	60,000	28,000	1,600	103,300	2,333 51	3,819 55	10,637 00
Gloucester City,	75,000	40,000	50,000	180,000	20,000	365,000	10,036 23	16,427 52	53,868 00
Haddonfield Borough,	99,000	.....	14,400	219,000	10,000	342,000	8,447 69	13,827 36	41,850 00
Haddon Heights,	32,800	1,600	300	4,800	500	40,000	2,396 88	3,923 23	9,851 66
Haddon Township,	50,000	.....	20,000	20,400	.....	90,400	3,196 38	5,230 23	18,370 00
Merchantville Borough,	28,000	.....	12,000	129,800	.....	169,800	5,033 07	8,238 24	31,638 33
Oaklyn Borough,	20,000	.....	6,000	6,000	.....	32,000	1,029 73	1,685 48	6,600 00
Pensacola Township,	25,400	.....	1,000	12,400	8,150	46,950	4,714 40	7,718 73	28,334 63
Portrees Township,	13,100	.....	.....	7,500	1,000	22,500	2,297 57	3,776 68	12,700 00
Winslow Township,	3,000	.....	500	3,000	600	6,000	2,297 57	1,298 03	4,108 00
Wood Lynne Borough,	5,000	.....	.....	4,700	1,400	11,100	1,015 57	1,662 30	5,862 50
Waterford Township, .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals,	\$1,576,350	\$158,940	\$2,170,825	\$2,886,695	\$244,625	\$7,037,435	\$208,798 42	\$341,858 71	\$1,066,179 42

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1911.

	Number of		Lots.	Value of land without improvements.	Value of improvements.	Value of improvements. exclusive of real estate	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57. Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
	Acres.	acres or lots.											
Avalon Borough,	194	3,186	\$541,923	\$161,716	\$703,639	\$18,109	\$17,186	\$738,834	\$738,834	\$738,834	\$7,707	\$738,834	95
Cape May City,	13	15,068	3,233,240	2,108,240	5,341,480	141,848	36,116	5,377,596	5,377,596	5,377,596	5,377,596	5,377,596	713
Cape May Borough,	13	1,889	118,698	118,698	237,396	13,493	12,125	250,889	250,889	250,889	1,800	250,889	713
Delmar Township,	40.404	282	228,495	218,882	447,377	8,722	96,457	543,834	543,834	543,834	3,250	543,834	453
Holly Beach City Borough,	4,600	4,600	1,772,877	900,550	2,673,427	21,421	236,675	2,909,102	2,909,102	2,909,102	2,909,102	2,909,102	453
Lower Township,	11.441	334	457,665	441,570	899,235	15,915	65,925	965,160	965,160	965,160	5,575	965,160	518
Middle Township,	24.708	5,614	717,975	441,570	1,159,545	28,942	135,925	1,295,470	1,295,470	1,295,470	5,575	1,295,470	312
North Wildwood Borough,	120	6,215	1,624,070	615,300	2,239,370	10,292	128,413	2,367,783	2,367,783	2,367,783	600	2,367,783	717
Ocean City, First Ward,	2.430	2,430	1,543,535	752,425	2,295,960	97,221	112,500	2,408,460	2,408,460	2,408,460	600	2,408,460	126
Ocean City, Second Ward,	11.800	2,430	2,613,887	997,065	3,610,952	97,221	319,305	4,027,478	4,027,478	4,027,478	13,737	4,027,478	117
Sea Isle City, First Ward,	45	2,774	208,354	212,690	420,954	1,047,595	60,769	481,714	481,714	481,714	1,850	481,714	125
Sea Isle City, Second Ward,	30	4,150	564,395	483,200	1,047,595	17,768	49,555	1,115,318	1,115,318	1,115,318	1,850	1,115,318	155
South Cape May Borough,	81	3,200	35,662	32,510	68,172	.....	4,020	72,192	72,192	72,192	1,000	72,192	27
Upper Township,	31.202	1,825	281,062	273,650	554,712	7,876	85,875	640,483	640,483	640,483	1,615	640,483	408
West Cape May Borough,	33.8	3,698	132,705	198,090	328,765	13,506	27,630	389,920	389,920	389,920	3,300	389,920	247
Wildwood Borough,	1,619	1,619	1,264,630	947,125	2,211,755	11,990	113,840	2,325,595	2,325,595	2,325,595	3,300	2,325,595	287
Wildwood Crest Borough,	1,867	1,867	656,090	494,950	1,151,040	2,168	61,400	1,212,440	1,212,440	1,212,440	5,930	1,212,440	52
Woodbine Borough,	3.400	1,500	183,476	225,690	409,166	3,927	96,413	505,579	505,579	505,579	5,930	505,579	340
Totals,	111,976	70,193	\$16,177,580	\$9,109,712	\$25,287,292	\$400,647	\$1,988,227	\$27,676,166	\$27,676,166	\$27,676,166	\$486,434	\$27,189,732	4,948

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Avalon Borough.	\$3,750	\$250	\$49,300	\$6,050	.....	\$59,350	\$1,844 38	\$3,071 00	\$12,946 11
Cape May City.	40,000	.....	20,000	128,700	.....	188,700	13,382 69	22,278 00	91,100 00
Cape May Point Borough.	1,100	.....	400	61,500	.....	63,000	616 50	1,025 61	4,129 48
Dennis Township.	12,650	.....	.....	18,700	\$500	31,850	1,302 09	2,266 28	5,950 73
Holly Beach City.	21,600	.....	11,000	17,300	.....	49,900	7,310 84	12,171 30	30,129 98
Lower Township.	3,900	.....	.....	8,700	.....	12,600	1,333 68	2,219 00	5,636 74
Middle Township.	28,500	.....	25,000	19,200	1,300	74,000	3,175 60	5,285 03	14,897 48
North Wildwood Borough.	18,000	.....	6,250	3,750	.....	28,000	6,011 05	10,005 43	36,477 61
Ocean City, First Ward.	.....	8,245	14,950	92,190	.....	115,385	6,012 51	10,009 54	37,928 42
Ocean City, Second Ward.	48,000	7,600	25,900	10,650	.....	101,150	10,020 29	16,681 08	63,424 72
Sea Isle City, First Ward.	.....	.....	650	14,600	.....	15,250	1,202 85	2,002 00	7,875 05
Sea Isle City, Second Ward.	5,350	.....	11,483	54,975	.....	71,810	2,789 21	4,627 54	18,233 21
South Cape May Borough.	.....	200	.....	.....	.....	200	180 43	239 60	1,060 24
Upper Township.	13,750	750	750	28,300	800	42,600	1,615 00	2,688 40	6,413 61
West Cape May Borough.	5,000	.....	.....	2,900	.....	7,900	582 22	1,038 66	4,595 44
Wildwood Borough.	14,850	.....	33,375	56,300	.....	107,525	5,827 71	5,048 94	38,594 77
Wildwood Crest Borough.	.....	.....	.....	.....	.....	.....	3,033 80	5,048 94	13,094 08
Woodbine Borough.	28,620	51,550	.....	5,900	300	86,370	1,253 38	2,088 76	7,143 78
Totals.	\$215,070	\$67,645	\$199,700	\$541,415	\$2,900	\$1,056,790	\$67,886 89	\$113,000 00	\$407,280 21

State School Tax Rate, ... 2496 per \$100 valuation.
 County Tax Rate, 4156 per \$100 valuation.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1911.

Number of acres or lots.		Value of land without improvements.	Value of improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
A.cres.	Lots.													
1,392	4,430	\$2,081,531	\$3,213,677	\$5,295,208	\$142,902	\$1,914,853	\$98,077	\$7,254,186	\$7,368,474	\$7,368,474	\$46,525	.....	\$7,321,949	4,044
19,486	1,458	1,137,725	3,379,500	4,517,225	37,181	1,054,625	16,840	5,572,231	5,572,231	5,572,231	200,818	.....	5,371,415	3,208
2,638	2,638	767,325	1,518,375	2,285,700	47,681	493,633	8,898	2,818,118	2,818,118	2,818,118	1,775	.....	2,816,343	1,108
12,980	.....	.....	.....	500,000	37,905	243,915	8,820	773,300	773,300	773,300	1,200	.....	773,100	747
27,423	.....	.....	.....	920,780	8,583	163,208	.....	1,092,549	1,092,549	1,092,549	.....	.....	1,092,549	657
22,000	.....	.....	.....	367,795	2,071	135,415	9,595	485,686	485,686	485,686	250	.....	485,436	400
20,992	.....	389,132	88,350	477,482	3,683	106,396	3,648	583,913	583,913	583,913	.....	.....	583,913	411
27,873	.....	.....	.....	420,675	11,732	103,950	2,050	534,307	534,307	534,307	.....	.....	534,307	271
17,022	.....	.....	.....	891,375	996	143,123	800	1,034,894	1,034,894	1,034,894	.....	.....	1,034,894	480
41,080	3,047	1,821,400	54,769	1,821,400	54,769	169,775	.....	2,045,944	2,045,944	2,045,944	8,450	\$850	2,038,344	1,465
21,840	225	.....	.....	595,427	2,367	232,184	9,275	820,703	820,703	820,703	150	.....	820,703	530
53,890	.....	592,835	.....	592,835	23,400	186,674	.....	802,909	802,909	802,909	.....	.....	802,769	590
10,873	42	.....	.....	432,368	.....	61,790	700	493,458	493,458	493,458	.....	.....	493,458	267
276,841	11,830	\$4,355,713	\$8,199,902	\$19,098,248	\$372,970	\$5,009,539	\$158,361	\$24,322,396	\$24,436,284	\$24,436,284	\$258,166	\$850	\$24,178,968	14,119
Totals,														

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
City of Bridgeton,	\$109,000		\$284,000	\$312,950	\$20,000	\$725,950	\$19,192 80	\$34,824 60	\$81,987 46	\$1 86
City of Millville,	57,650		11,500	159,625	4,350	233,125	14,079 90	25,547 50	87,302 00	2 31
Borough of Vineland,	75,000		40,000	102,000		217,000	7,882 40	13,386 09	39,810 62	2 16
Commercial Township,	12,400			20,700	1,500	34,600	2,028 50	3,677 02	9,900 00	2 02
Deerfield Township,	26,400	\$2,000	3,200	58,000	3,500	91,100	2,863 85	5,196 40	13,890 25	2 01
Downe Township,	10,500		700	16,700		27,900	1,238 95	2,355 40	7,979 00	2 31
Fairfield Township,	5,000			18,000		23,000	1,350 57	2,541 32	8,132 50	2 35
Greenwich Township,	15,000		10,600	19,100	5,050	49,750	1,550 55	2,931 20	10,182 36	2 27
Hammonds Township,	23,950		103,700	17,100	200	144,950	2,712 20	4,994 78	24,846 08	1 94
Lands Township,	28,100		1,775	411,150	5,250	446,675	5,343 05	3,903 42	7,190 00	1 82
Lawrence Township,	14,500		1,975	33,150	3,000	51,625	2,151 20	3,818 10	8,923 00	1 86
Maurice River Township,	10,000		1,800	14,500	2,500	28,800	2,104 15	2,346 97	5,400 00	1 84
Stow Creek Township,	4,000		1,500	2,000	200	6,700	1,293 48			
Totals,	\$390,900	\$2,000	\$458,550	\$1,174,475	\$46,400	\$2,072,325	\$63,379 69	\$115,000 00	\$311,142 28	

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1911.

TAXING DISTRICT.	Number of acres or lots.		Value of land and improvements.	Value of im- provements.	Total value- tion of real estate.	Valuation of personal estate.	Deductions for debt (other than mort- gage indebt- edness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts de- ducted under Ch. 57, Laws of 1910.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which county and State School taxes are apportioned.	No. of polls assessed.
	Acres.	Lots.											
City of Newark,	14,976		\$134,764,835	\$150,144,175	\$2,573,708 284,900,010 94,429	\$78,014,003	\$2,628,107	\$384,345,750	\$363,868,614	\$311,352	\$385,358	\$363,942,620	77,764
City of East Orange, ..	2,503		19,582,050	26,596,450	46,178,500	4,075,000	100,000	49,982,929	50,247,429	442,736		49,804,093	8,109
City of Orange,	1,300		8,731,000	10,700,550	19,431,550	1,643,048	10,000	21,191,564	21,192,537	68,400		21,124,137	4,617
Town of Montclair, ...	3,900	5,656	18,010,500	19,063,900	35,064,400	3,838,100		39,004,708	39,021,906	151,000		38,870,608	4,800
Town of Bloomfield, ..		4,500	4,861,725	5,748,275	10,610,000	1,143,347		11,813,006	11,813,006	153,602	25,000	11,684,404	2,694
Town of Irvington,	491	9,048	3,983,975	4,399,150	8,388,125	652,583		9,158,497	9,158,622	13,886		9,144,737	2,980
Town of Belleville,	7,645	828	2,508,050	3,473,400	5,983,050	542,486		6,542,216	6,542,216	22,700		6,519,466	1,836
Town of West Orange, ..	5,765	4,744	4,033,925	5,125,350	9,159,275	1,231,850		10,409,248	10,409,848	29,150		10,380,198	1,709
Village of S. Orange, ...	683	2,589	3,951,269	4,616,940	8,568,209	1,002,880		9,622,080	9,680,675	45,650		9,645,025	
Township of S. Orange,...	1,729	2,389	3,111,350	2,417,400	5,528,750	480,184		5,766,517	6,000,317	15,800		5,984,517	
Town of Nutley,	949	7,360	2,181,435	2,937,900	5,119,337	449,722	5,000	5,592,298	5,592,298	7,215		5,585,083	1,339
Borough of Glen Ridge, ..		1,232	2,348,900	3,762,800	6,111,707	525,000		6,636,037	6,636,037	25,000		6,631,037	575
Township of Milburn, ..	4,569	1,271	1,977,264	1,824,650	3,801,914	540,076	34,500	4,353,807	4,379,373	59,220		4,320,153	759
Borough of Caldwell, ..	304	590	665,250	1,071,850	1,737,100	185,000		1,938,685	1,938,685	5,700		1,930,985	442
Borough of W. Caldwell, ..	2,781	79	283,500	199,600	483,100	57,100		492,500	550,200	6,800		543,400	128
Borough of N. Caldwell, ..	1,632	74	197,650	128,450	326,100	17,800		341,900	341,900			341,900	70
Township of Caldwell, ..	5,860		164,025	256,775	420,800	70,560	37,000	439,425	454,350	700		453,650	165
Borough of Verona,	1,188	751	709,300	882,900	1,592,200	60,500		1,713,710	1,714,210	10,000		1,704,210	393
Township of Cedar Grove, ..	2,175	659	340,100	239,800	579,900	28,950		608,501	607,961			607,961	381
Township of Livingston, ..	3,999	21	512,550	232,300	744,850	93,400		838,550	838,550	1,150	10,700	848,100	263
Borough of Roseland, ...	2,185	60	250,765	124,200	374,965	31,600		312,266	407,651			407,651	123
Borough of Essex Fells, ..	887	35	327,145	502,250	829,395	86,438		925,661	925,411	1,600		923,811	132
Totals,	70,501	41,884	\$211,578,463	\$244,457,155	\$460,416,586	\$94,747,617	\$2,815,207	\$552,035,803	\$552,348,996	\$1,371,710	\$421,058	\$551,398,344	108,917

* Second Class Railroad Property.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1911—Continued.

	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
City of Newark.....	\$5,500,000	\$220,000	\$23,100,000	\$10,450,000	\$2,750,000	\$12,030,000	\$920,774 83	\$1,424,833 35	\$4,883,282 41	\$1 97
City of East Orange.....	1,312,000	60,000	2,602,000	1,404,000	175,000	4,553,000	156,005 88	184,985 89	531,861 70	1 70
City of Orange.....	638,000	100,000	451,950	1,488,400	297,000	2,968,350	152,781 00	182,711 00	298,535 47	2 06
Town of Montclair.....	730,500	226,700	370,900	1,152,900	31,200	2,558,200	98,542 61	162,778 45	248,065 75	1 93
Town of Bloomfield.....	412,200	19,000	290,900	847,100	31,200	1,010,400	29,561 55	45,744 45	143,060 00	1 69
Town of Irvington.....	104,000	9,900	76,700	99,700	15,600	305,900	23,136 19	35,501 65	102,280 51	1 76
Town of Belleville.....	105,000	.....	562,200	138,000	17,500	912,700	16,494 26	25,523 72	82,320 81	1 97
Town of West Orange.....	236,500	.....	114,800	124,300	30,700	506,300	26,261 91	40,638 48	166,052 00	2 24
Village of South Orange.....	155,000	327,500	90,000	221,000	15,000	898,500	24,401 92	37,760 28	122,480 23	1 92
Township of South Orange.....	48,500	800	115,000	41,400	.....	205,500	15,140 83	23,429 10	50,543 18	1 06
Town of Nutley.....	180,000	.....	119,250	137,050	5,500	451,800	14,130 27	21,805 61	58,470 00	1 66
Borough of Glen Ridge.....	127,000	.....	14,400	151,000	20,000	312,400	16,776 53	25,960 52	81,318 23	1 87
Borough of Milburn.....	80,000	11,000	48,700	42,800	3,600	186,100	10,329 69	16,913 40	50,698 00	1 80
Borough of Caldwell.....	40,000	1,500	16,500	222,100	25,500	305,600	4,885 40	7,559 81	16,035 28	1 63
Borough of Newark.....	7,000	.....	506,100	2,000	.....	9,000	1,374 80	2,127 41	5,376 52	1 70
Borough of Newark-Caldwell.....	7,000	.....	506,100	2,000	.....	9,000	1,374 80	2,127 41	5,376 52	1 70
Township of Verona.....	15,000	.....	223,000	61,000	1,000	310,000	885 00	1,338 54	1,757 08	1 16
Township of Cedar Grove.....	15,000	.....	223,000	61,000	1,000	310,000	885 00	1,338 54	1,757 08	1 16
Township of Livingston.....	10,500	.....	1,056,900	28,300	1,000	1,108,400	4,311 98	6,871 98	13,832 76	1 46
Borough of Roseland.....	5,200	.....	.....	2,900	300	38,300	2,435 99	3,520 31	5,690 00	1 33
Borough of Essex Fells.....	.....	.....	.....	2,500	.....	2,500	1,431 11	1,866 95	2,100 00	1 18
Totals.....	\$9,852,800	\$876,200	\$29,700,300	\$16,125,350	\$3,459,100	\$60,113,750	\$1,395,037 91	\$2,158,724 41	\$7,065,820 92	

Abstract of Rates and Exemptions in the County of Gloucester, for the Year 1911.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.												
Clarton Borough,	3,636		\$317,150	\$466,875	\$784,025	\$9,845	\$253,900	\$30,000	\$1,017,470	\$1,017,470	\$5,150		\$1,012,320	499
Dartford Township,	11,350		720,900	161,000	1,081,900	5,504	107,500		1,194,904	1,196,904	6,750		1,190,154	667
East Greenwiche Township,	8,913		511,150	169,550	680,700	8,013	128,000		816,718	817,018	6,650		811,368	361
Elk Township,	11,275		337,895	25,500	363,395	1,524	61,989		426,913	427,988	1,248		426,722	233
Franklin Township,	33,420		669,475	634,850	1,304,325	57,668	86,960		886,563	888,643	1,600		887,043	598
Glaashoro Township,	5,301	771	426,890	83,500	510,390	70,762	261,700		1,393,962	1,428,962	850	\$12,800	1,440,942	757
Greenwich Township,	5,413		225,994	351,850	577,844	2,432	240,141		820,417	820,967	1,000		819,967	234
Harrison Township,	11,946		844,250	113,000	957,250	12,174	192,253	500	1,161,777	1,161,777			1,161,777	422
Logan Township,	13,362		582,525	137,525	720,050	4,848	114,050		838,948	839,948	1,400		838,548	376
Mantua Township,	9,258	2,387	582,200	217,500	799,700	4,463	126,325		926,488	933,488	3,900		929,588	468
Monroe Township,	26,536	484	553,673	410,650	964,323	7,362	236,870		1,208,555	1,208,555	7,414		1,201,141	769
National Park Borough,	342	2,065	166,353	93,258	249,611		8,910		258,521	259,821	17,850		240,971	46
Paulsboro Borough,	825	1,472	283,010	666,160	949,170	1,410	209,264		1,159,844	1,160,844	5,800		1,154,044	497
Pitman Borough,	9,748	2,636	446,800	1,030,400	1,477,200	10,350	174,775		1,651,325	1,651,325	660		1,660,675	613
South Harrison,	7,459		468,700	18,760	487,460	12	17,775		507,691	508,191			508,191	191
Swedesboro Borough,	13,456	108	578,775	97,275	676,050	16,428	110,229		1,102,628	1,102,628			1,102,628	418
Washington Borough,	13,456	108	578,775	97,275	676,050	16,428	110,229	5,500	1,102,628	1,102,628			1,102,628	418
West Harrison,	9,197	685 1/4	129,745	473,950	603,695	6,541	73,176		676,411	676,411	1,150		675,261	269
Woodbury City, First Ward,	9,197		879,950	252,050	1,132,000	731,376	111,750		1,875,126	1,874,126	1,400		1,872,726	512
Woodbury City, Second Ward,	261		101,450	342,400	443,850		31,350	500	3,575,727	3,577,361	23,300		3,554,061	263
Woodbury City, Third Ward,	570		555,275	1,319,200	1,874,475	34,427	235,025	45,700	3,575,727	3,577,361			3,554,061	590
Woolwich Township,	395	501	332,925	666,200	999,125		107,625	2,500	794,172	796,522	8,800		792,722	426
Woolwich Township,	13,211		672,400	17,325	689,725	8,265	101,182		794,172	796,522			792,722	272
Totals,	190,415	11,360 1/4	\$10,474,115	\$8,574,078	\$19,048,193	\$988,400	\$3,285,623	\$34,700	\$23,237,525	\$23,287,569	\$91,410	\$12,800	\$23,206,349	9,869

Abstract of Rates and Exemptions in the County of Gloucester, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Clayton Borough.	\$35,000	.....	\$14,000	\$43,000	\$8,500	\$100,500	\$2,800 82	\$5,234 03	\$13,550 00	\$2 06
Deptford Township.	8,300	.....	800	9,650	2,000	20,250	3,057 13	6,153 49	15,478 30	2 01
East Greenwich Township.	9,800	.....	16,000	13,200	13,700	52,700	2,064 14	4,195 04	6,775 00	1 57
Elk Township.	12,000	.....	.....	11,900	.....	13,900	1,096 11	2,306 23	3,590 00	1 76
Franklin Township.	12,000	.....	500	19,400	3,100	35,900	2,278 93	7,366 31	16,710 00	1 94
Glassboro Township.	12,000	.....	25,000	25,600	2,800	75,000	2,104 32	4,293 50	7,100 00	1 62
Gloucester Township.	8,000	.....	8,500	12,000	.....	28,000	2,094 23	6,008 57	8,760 00	1 55
Harrison Township.	6,000	.....	3,000	11,500	2,500	23,000	2,153 68	4,335 57	6,800 00	1 50
Lagan Township.	6,600	.....	3,000	19,800	4,900	31,400	2,387 82	4,898 28	6,010 00	1 37
Manlius Township.	6,700	.....	6,000	28,500	1,100	60,700	3,045 35	6,210 30	15,085 00	1 86
Monroe Township.	26,100	.....	4,000	5,470	.....	9,470	618 21	1,244 35	2,815 00	1 81
National Park Borough.	.....	.....	9,000	31,000	.....	52,000	2,964 37	5,968 79	15,200 00	2 04
Paulsboro Borough.	12,000	.....	4,300	11,500	.....	37,000	4,265 74	8,596 24	16,932 60	1 76
Pitman Borough.	21,200	.....	.....	2,800	.....	6,200	1,536 56	3,062 84	3,450 00	1 32
South Harrison Township.	30,900	.....	.....	25,000	4,000	59,900	2,832 30	5,700 96	12,119 44	1 84
Swedesboro Borough.	7,000	.....	8,000	10,000	.....	17,000	1,901 21	3,826 82	7,724 75	1 64
Washington Township.	7,000	.....	7,200	50,850	.....	65,050	1,731 03	3,484 34	11,210 00	1 91
Wenonah Borough.	22,000	.....	1,500	53,800	400	83,400	6,067 30	10,199 64	17,500 00	2 18
West Deptford Township.	8,000	.....	.....	8,000	.....	21,200	9,129 25	18,375 67	51,263 40	2 18
Woodbury City, First Ward.	13,200	.....	163,000	46,200	3,700	212,270	2,036 25	4,068 63	6,880 56	1 61
Woodbury City, Second Ward.	88,000	.....	.....	116,000	.....	98,000	.....	.....	.....	.....
Woodbury City, Third Ward.	2,400	.....	.....	3,000	.....	9,100	.....	.....	.....	.....
Woodwich Township.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.	\$351,900	.....	\$245,300	\$563,670	\$51,400	\$1,212,270	\$59,617 39	\$120,000 00	\$243,444 05	.....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1911.

TAXING DISTRICT.	Number of acres or lots		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.		Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.												
Jersey City.....	165,980		\$72,715,722	\$113,508,415	\$186,219,137	\$51,551,867	\$10,006,390	\$23,4,677,403	\$24,677,403	\$0,265,934	402,010	\$2,412,070	\$245,412,070	4,030
Bayonne.....	30,000		15,041,120	24,349,600	39,390,720	781,180	8,656,120	48,828,025	48,828,025			\$2,944	48,877,010	
Old Hoboken.....	about		19,157,100	29,215,200	48,372,300	4,513,078	2,894,500	55,800,878	55,800,878					
Weehawken Addn.,	720		6,511,500	5,063,800	11,575,300	1,183,394	892,700	13,020,184	13,020,184					
Hoboken totals,														
North Bergen.....	7,500		25,688,800	34,289,000	59,967,800	5,651,662	3,877,200	60,496,402	60,496,402	199,545			60,296,817	1,497
Secaucus.....			5,696,973	5,894,400	11,261,873	798,662	625,800	12,060,835	12,060,835	60,021			12,010,814	
West Hoboken.....	2,790		1,540,076	1,195,800	2,735,876	451,064	243,200	3,420,140	3,420,140	22,400			3,397,740	925
West New York.....	6,000		3,076,319	15,316,600	22,392,919	4,856	1,045,915	24,748,733	24,748,733	104,480			23,063,253	1,546
Union.....	3,546		3,129,460	5,692,800	13,093,860	4,373,820	477,750	18,468,000	18,468,000	17,373			18,450,626	816
Weehawken.....	1,776		5,267,715	6,284,200	11,551,915	6,621,255	310,900	18,443,770	18,443,770	37,025			18,406,745	
Guttenberg.....	1,408		1,060,650	1,804,800	2,865,450		141,290	8,026,740	8,026,740	83,550			2,043,199	
Keary.....	9,600		5,849,085	9,112,475	14,461,540	1,575,496	1,011,400	17,948,439	17,948,439	2,861,500			15,086,939	
Harrison.....	7,389		3,037,845	5,725,625	8,763,470	692,561	1,860,390	11,345,861	11,345,861	6,844			11,339,017	
East Newark.....	455		668,100	2,014,850	2,672,750		1,151,680	3,824,410	3,824,410	2,450			3,845,490	
Totals,	3,510,238,448		\$150,644,085	\$233,921,765	\$384,565,850	\$72,501,820	\$37,908,080	\$405,005,744	\$405,005,744	\$12,004,021	\$26,900	\$442,429,027	\$442,429,027	10,714

* Not given
No deductions for debt allowed from listed ratables in Hudson County.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1911—Continued.

	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Jersey City.....	\$4,069,500	\$828,900	\$6,750,300	\$5,186,500	\$1,890,180	\$18,236,080	\$642,987 77	\$1,283,913 64	\$3,167,088 96	\$2,000
Bayonne.....	1,282,700	142,800	681,490	578,400	6,000	2,685,890	128,747 78	253,096 99	720,860 81	2,255
Old Hoboken.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,012
Weehawken Addn.,	1,831,000	706,800	1,288,700	1,518,100	.....	4,840,600	181,554 57	362,538 22	845,087 51	1,943
Hoboken totals.....	225,500	.....	1,588,800	142,000	150,000	1,070,800	53,065 44	95,006 84	138,865 00	1,885
North Bergen.....	377,000	.....	1,288,900	975,000	.....	1,831,900	62,831 26	17,475 89	138,840 00	1,832
Secaucus.....	245,100	52,500	173,000	675,000	.....	1,223,600	38,834 08	17,475 89	150,863 78	1,825
West Hoboken.....	264,000	50,000	195,000	498,500	.....	957,500	35,824 40	70,538 82	150,863 78	1,810
West New York.....	264,000	50,000	195,000	498,500	.....	957,500	35,824 40	70,538 82	150,863 78	1,810
Union.....	227,000	20,000	130,000	45,000	.....	422,000	48,222 42	94,268 71	151,905 53	1,694
Weehawken.....	100,000	.....	84,000	15,000	.....	149,000	7,711 02	15,397 78	30,675 00	1,777
Guttenberg.....	498,000	85,000	173,000	415,900	20,000	1,178,900	39,988 47	79,871 16	180,833 01	1,702
Keany.....	151,500	31,600	247,800	816,500	.....	747,400	23,709 10	59,324 78	112,960 00	1,781
Harrison.....	32,400	.....	4,600	18,200	.....	55,200	10,074 92	20,118 16	23,560 00	1,406
East Newark.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.....	\$8,836,700	\$1,927,800	\$11,540,630	\$9,510,100	\$1,556,180	\$33,890,390	\$1,283,988 09	\$2,523,901 55	\$5,805,982 47	.....

TAXING DISTRICT.

Abstract of Rates and Exemptions in the County of Hunterdon, for the Year 1911.

	Number of		Value of land without	Value of improvements.	Total valuation of real estate exclusive of second class	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which taxes are apportioned.	Number of polls assessed.
	Acres.	lots.												
Alexandria Township,	16,433	110			\$555,550	\$317	\$190,635	\$1,000	\$724,502	\$724,502	\$2,700		\$721,802	313
Bloomfield Township,	12,274	85			419,852	28,577	122,524	400	570,553	570,553	6,500		564,053	232
Bloomfield Borough,	12,490	209	\$52,638	\$203,550	256,188	16,100	94,211	.....	366,489	366,489	.....		366,489	173
Clinton Town,	229	229	145,145	843,975	489,120	8,551	183,045	28,827	651,889	651,889	8,450		654,109	237
Clinton Township,	20,169	264			1,023,300	14,356	238,210	31,800	1,244,566	1,244,566	.....		1,247,766	595
Delaware Township,	22,905	106			860,439	10,325	243,510	4,900	1,109,374	1,109,374	3,300		1,106,074	535
East Amwell Township,	17,332	104			637,907	1,859	298,516	4,277	924,005	924,005	1,173		922,832	363
Flemington Borough,	283	71			1,328,550	46,233	441,113	56,158	1,760,038	1,760,038	2,125		1,752,013	508
Franklin Township,	14,167	71			603,875	12,943	181,268	900	787,184	787,184	4,500		786,734	326
Frenchtown Borough,	435	285			416,425	6,075	190,815	27,553	584,760	584,760	2,146		583,464	229
Hampton Borough,	718	250			493,000	23,863	535,898	1,000	1,051,761	1,051,761	1,100		1,048,661	233
High Bridge Borough,	1,048	310			703,240	7,426	198,969	4,775	907,890	907,890	.....	\$4,060	907,890	359
Holland Township,	14,028	68			641,300	7,721	179,150	1,000	827,171	827,171	.....		816,221	326
Kingswood Township,	21,704	354			939,505	83,831	269,965	11,740	1,203,191	1,203,191	.....		1,191,461	340
Lambertville, 2d Ward,	10	312	119,655	242,385	362,040	83,831	269,965	.....	631,005	631,005	.....	10,539	620,466	286
Lambertville, 3d Ward, .....	.....	580	264,065	494,050	758,115	28,470	188,912	17,043	906,678	906,678	.....		903,933	340
Lebanon Township,	18,201	218			671,060	7,569	185,611	2,151	867,279	867,279	.....	19,084	879,779	483
Millford Borough,	572	128	38,645	946,330	384,975	8,666	156,268	8,800	859,308	859,308	.....		875,792	591
Marion Township,	22,579	75			890,740	5,961	244,135	10,507	1,123,329	1,123,329	1,015		1,120,314	514
Readington Township,	29,123	385			1,133,570	28,335	251,839	11,260	1,402,494	1,402,494	.....		1,398,244	726
Stockton Borough,	1,335	135	30,450	122,650	153,100	8,229	77,595	9,550	283,224	283,224	4,375		287,849	135
Tewksbury Township,	17,026	670			815,550	10,795	231,757	9,550	1,048,552	1,048,552	.....	20,290	1,068,842	508
Union Township,	12,656	53			514,365	18,531	130,785	10,320	663,381	663,381	.....	4,993	658,354	257
West Amwell Township,	13,326	176			366,545	80	115,897	4,872	478,650	478,650	.....		479,750	195
Totals,	255,477	5,657	\$1,374,083	\$4,680,420	\$15,800,060	\$386,521	\$5,094,646	\$254,265	\$21,025,962	\$21,142,112	\$28,764	\$59,256	\$21,172,004	8,990

TAKING DISTRICT.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Alexandria Township,	\$3,000	\$700	.....	\$15,300	\$7,000	\$26,000	\$1,912 89	\$2,986 32	\$4,800 00
Bethlehem Township,	8,350	.....	.....	10,000	960	13,000	1,971 28	2,518 33	3,100 00
Bloombury Borough,	6,000	.....	.....	11,000	11,000	13,000	1,733 48	2,708 25	7,380 00
Clinton Town,	6,000	\$5,000	.....	11,000	11,000	63,500	3,305 08	2,159 70	17,619 24
Clinton Township,	17,200	.....	5,800	25,800	7,000	55,100	3,305 08	4,578 17	15,100 00
Delaware Township,	8,350	.....	.....	27,000	9,150	44,500	2,931 27	4,578 17	8,025 00
East Amwell Township,	6,200	.....	.....	20,150	2,150	28,850	2,444 06	3,815 56	7,700 00
Flemington Borough,	70,000	.....	73,000	85,500	6,800	234,800	4,643 12	7,248 81	1,473 50
Franklin Township,	4,300	.....	.....	19,300	2,300	25,900	2,111 47	8,298 33	22,889 00
Frenchtown Borough,	10,000	.....	3,500	18,500	500	32,000	1,546 27	2,413 97	1,290 14
Hampton Borough,	3,000	1,200	3,500	23,800	2,700	36,200	2,906 33	4,537 22	5,605 00
High Bridge Borough,	28,000	.....	60,000	22,400	.....	110,400	2,406 06	3,756 22	1,596 76
Holland Township,	6,300	.....	.....	8,000	.....	14,300	2,163 12	3,376 93	3,900 00
Kingwood Township,	4,900	.....	.....	8,500	.....	13,400	2,189 54	3,418 20	1,398 49
Lambertville, 1st Ward,	6,000	.....	3,000	.....	5,000	14,000	.....	.....	1,698 20
Lambertville, 2d Ward,	8,000	5,000	9,500	109,700	.....	132,200	6,233 89	9,732 06	25,000 00
Lambertville, 3d Ward,	6,000	.....	3,000	43,700	.....	52,700	.....	.....	1,698 20
Lebanon Township,	20,000	.....	800,000	18,500	3,000	341,500	2,328 94	3,635 83	7,800 00
Milford Borough,	6,000	.....	.....	20,500	400	22,800	1,622 34	2,512 96	3,000 00
Milford Township,	6,000	.....	.....	24,500	.....	22,800	1,622 34	2,512 96	1,258 92
Martian Township,	13,000	.....	.....	44,600	.....	81,600	3,708 26	5,732 10	10,300 00
Readington Township,	3,000	.....	.....	10,300	1,750	15,500	617 08	943 37	1,871 38
Stockton Borough,	5,500	200	2,000	31,400	.....	40,200	2,832 60	4,422 13	7,450 00
Union Township,	6,500	.....	.....	22,800	3,300	29,700	1,744 74	2,723 81	1,268 93
West Amwell Township,	3,700	.....	.....	12,000	1,000	16,700	1,271 41	1,984 87	4,380 00
Totals,	\$261,500	\$7,100	\$467,800	\$673,150	\$85,550	\$1,475,100	\$56,110 76	\$87,597 54	\$182,092 25
County Tax Rate, .....	.....	.....	.4137306	.....	.....	.....	Average Tax Rate per each \$100 valuation, ..	\$1.476915	.....
State School Tax, .....	.....	.....	.285016	.....	.....	.....	Annandale Fire District Tax Rate, .....	.23356	.....

Abstract of Rates and Exemptions in the County of Mercer, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.		Apportionment of taxes.				Total tax rate per \$100 valuation.					
	Number of polls assessed.	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.		Total amount of exempt property.	State school tax.	County tax.	Local tax.	
East Windsor Township.	229	\$1,800					\$1,150	\$2,950	\$1,784 81	\$2,998 56	\$2,763 00	\$1 00
Ewing Township.	418	13,000			\$73,000		2,000	88,000	3,479 44	5,845 63	9,200 00	1 35
Hamilton Township.	2,015	138,000		\$9,000	67,700		31,000	245,700	13,505 20	22,089 41	40,433 19	1 46
Hightstown Borough.	481	8,000	\$105,000	7,400	58,400		2,000	180,800	3,038 67	5,105 11	9,483 96	1 48
Hopewell Borough.	329	22,300		6,000	20,650		2,500	51,450	1,719 66	2,888 95	6,133 96	1 00
Hopewell Township.	722	14,450	103,500	56,000	9,500		3,400	186,850	5,081 94	8,537 91	18,057 63	1 00
Lawrence Township.	549	10,000	555,000		54,500		1,100	620,000	4,056 39	6,814 94	6,535 00	1 10
Pennington Borough.	219	10,000	60,000	3,000	48,000		1,500	123,100	1,358 61	2,282 54	4,891 97	1 00
Princeton Borough.	634	46,690	3,243,350	121,050	273,060		8,150	3,092,300	11,987 15	19,635 49	52,524 00	1 84
Princeton Township.	275	3,000		6,500	6,000		15,600	25,100	6,109 07	8,583 49	10,252 92	1 20
Washington Township.	343	12,000		2,000	10,500		600	13,300	1,738 67	2,921 65	5,950 00	1 07
West Windsor Township.	376	2,800					500	2,800	2,584 27	4,341 69	1,900 00	88
Trenton City.	20,351	1,568,000	194,000	6,587,000	2,786,650		355,100	11,400,750	184,251 56	309,619 15	1,029,318 68	2 12
Totals.	26,941	\$1,850,040	\$4,290,850	\$6,798,550	\$3,417,960		\$406,100	\$16,736,500	\$239,435 24	\$402,263 50	\$1,197,413 35	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1911.

Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
Acres.	Lots.											
11,003	207			\$853,940	\$5,070	\$210,575		\$1,070,401	\$1,070,401	\$1,000	\$1,070,401	303
80	1,800	\$238,900	\$320,900	788,800	68,105	97,840		961,305	961,305	0,820	961,305	512
12,659	884			680,810	8,958	70,915		744,383	744,383	3,700	740,683	305
332	82	10,545	284,005	294,550	2,285	418,000		715,705	715,705		715,705	140
680	1,400	99,850	388,925	1,248,875	6,080	222,304		1,477,310	1,477,310	0,160	1,471,100	...
21,350	528			488,775	12,424	84,000		585,700	585,700		585,700	880
250	2,600			613,775	40,281	318,752		972,808	972,808	27,000	945,808	406
548	4,029			1,407,880	80,208	157,087		1,565,068	1,565,068	1,700	1,563,368	490
848	331	78,715	486,375	515,090	6,710	455,550		970,350	970,350		970,350	870
20,800	9,385			10,152,585	8,425	101,722		12,171,005	12,171,005	40,400	12,130,605	325
7,937	783	3,601,306	6,741,130	10,342,436	247,183	2,013,500		12,593,119	12,593,119		12,593,119	1,890
1,460	10,200	4,547,680	7,738,760	12,286,440	1,360,975	4,602,490		18,318,030	18,318,030	81,800	18,236,230	1,890
16,134	14,579			2,326,487	285,125	1,100,070		3,724,082	3,724,082	8,480	3,715,602	928
14,301	4,396			1,498,863	40,835	67,882		1,505,580	1,505,580	8,020	1,497,560	873
2,104	733			2,309,729	81,072	1,004,200		3,345,001	3,345,001		3,345,001	603
6,467	1,452			1,358,350	46,090	775,215		1,477,055	1,477,055	4,500	1,472,555	1,930
254	4,246			1,615,899	1,027,968	425,753		3,060,639	3,060,639	2,000	3,058,639	1,400
28,143	517	282,310	958,550	1,240,860	27,469	245,051		1,490,108	1,490,108	8,700	1,481,408	603
859	1,208			1,240,860	11,577	274,420		1,526,857	1,526,857		1,526,857	714
900	890	87,150	156,850	243,900	4,578	89,050		296,428	296,428		296,428	105
11,107	8,708			3,260,268	871,958	314,269		4,446,495	4,446,495	18,075	4,428,420	1,060
158,372	60,091			\$45,825,405	\$4,163,865	\$12,030,092	\$11,500	\$62,907,862	\$62,907,862	\$192,802	\$62,715,060	15,361
Totals.												

TAXING DISTRICT.

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Cranbury Township.	\$13,100	.....	.....	\$25,900	\$1,400	\$40,100	\$2,770	\$4,816	\$9,837	\$1.63
Denville Borough.	10,000	.....	\$2,500	31,000	.....	43,500	2,453	3,274	15,860	2.76
East Brunswick Township.	17,400	.....	2,900	3,600	2,400	26,300	1,908	3,316	6,895	1.20
Helmetta Borough.	12,000	.....	.....	25,000	.....	37,000	1,844	3,208	8,875	1.53
Hightland Park Borough.	15,000	.....	2,000	7,000	.....	24,000	3,788	6,588	17,255	3.18
Jamesburg Borough.	10,000	.....	.....	20,350	6,000	36,350	1,508	2,624	9,045	1.65
Madison Township.	6,500	.....	.....	5,100	.....	11,600	2,434	4,234	8,260	2.15
Metuchen Borough.	45,000	.....	9,300	70,000	.....	123,800	4,105	7,140	22,010	2.70
Milltown Borough.	27,000	.....	3,000	15,000	.....	45,000	2,514	4,372	10,200	1.76
Monroe Township.	8,400	.....	150,000	2,400	1,000	161,800	2,284	3,972	7,875	1.57
New Brunswick City.	213,700	\$1,083,500	537,605	1,132,360	32,975	3,000,140	32,234	66,162	188,233	2.20
North Brunswick Township.	2,600	1,000	6,500	3,600	111,400	125,100	1,852	3,224	1,833	98.4
North Amboy City.	269,850	.....	135,700	809,045	8,600	713,185	47,038	81,848	201,900	1.80
Piscataway Township.	45,900	.....	6,000	27,000	3,400	82,300	9,880	16,682	58,065	1.56
Raritan Township.	42,700	.....	5,500	22,500	4,000	69,700	4,088	7,110	19,025	1.90
Rosevelt Borough.	33,200	.....	5,400	23,600	.....	64,200	8,614	14,978	36,500	1.80
Sayreville Township.	31,000	.....	9,000	30,000	3,500	81,500	8,891	14,978	36,500	1.80
South Amboy City.	31,000	.....	28,200	154,400	3,900	214,500	7,899	13,736	26,367	1.56
South Brunswick Township.	22,000	.....	.....	69,800	500	37,000	3,630	6,294	9,890	1.84
South River Borough.	65,000	.....	27,000	7,500	7,000	168,800	3,938	6,838	19,912	2.01
Spotswood Borough.	5,000	1,000	1,000	7,500	.....	14,500	788	1,282	2,640	1.64
Woodbridge Township.	122,500	.....	1,651,500	120,000	6,600	1,900,600	11,400	19,828	54,000	2.08
Totals.	\$1,048,850	\$1,085,500	\$2,478,105	\$2,119,155	\$195,175	\$6,926,785	\$161,496	\$280,890	\$741,977	

Abstract of Rates and Exemptions in the County of Gloucester, for the Year 1911.

	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total value of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.												
Clayton Borough,	3,638		\$317,150	\$468,875	\$784,025	\$9,845	\$253,800	\$30,000	\$1,017,470	\$1,017,470	\$5,150		\$1,012,320	499
Deptford Township,	11,350		720,900	381,000	1,081,900	5,504	107,500		1,194,904	1,194,904	6,750		1,190,154	667
East Greenwich Township,	8,913		511,150	169,550	680,700	8,018	128,000		816,718	817,018	5,650		811,368	381
Elk Township,	11,275		337,895	25,500	363,395	1,524	61,999		426,918	427,968	1,246		426,722	233
Franklin Township,	33,420		659,475	83,500	742,975	57,668	85,950		898,533	898,543	1,600		887,043	598
Glassboro Township,	5,301	771	426,890	634,650	1,061,540	70,762	261,700		1,393,992	1,428,992	850	\$12,800	1,440,942	767
Greenwich Township,	5,413		225,994	351,850	577,844	2,432	240,141		820,417	820,967	1,000		819,967	234
Harrison Township,	11,946		844,250	113,800	957,850	12,174	192,253	500	1,161,777	1,161,777			1,161,777	422
Logan Township,	13,382		582,525	137,625	720,050	4,848	114,050		838,948	839,948	1,400		838,548	376
Mantua Township,	9,238	2,337	553,673	217,600	769,700	4,463	126,825		929,488	933,488	3,900		929,588	468
Monroe Township,	26,638		164,353	83,238	246,611		8,910		1,208,555	1,208,555	7,414		1,201,141	789
National Park Borough,	842		283,010	606,160	889,170	1,410	299,254		1,106,554	1,106,554	17,850		1,104,044	46
Patuxent River,	525	1,472	468,700	1,095,700	1,564,400	17,415	114,765		1,698,865	1,698,865	5,800		1,690,065	613
Putnam Borough,	720	2,656	468,700	1,095,700	1,564,400	17,415	114,765		1,698,865	1,698,865	5,800		1,690,065	613
Swan Harbor,	9,476		178,075	697,275	875,350	16,428	215,850	5,500	1,102,128	1,102,628			1,108,328	194
Swan Harbor,	13,895	105	515,840	126,890	642,730	6,410	99,100		741,800	741,800	1,150		740,650	389
Washington Township,	9,416		122,745	473,950	596,695	6,541	73,175		678,411	678,411	2,500		675,911	212
West Deptford Township,	9,197	685 1/2	879,950	252,050	1,132,000	731,376	111,750		1,975,126	1,974,126	1,400		1,972,726	554
Woodbury City, First Ward,	261		101,450	240,900	342,400		500		3,675,727	3,677,361	23,300		3,654,061	258
Woodbury City, Second Ward,	570		555,275	1,319,200	1,874,475	84,427	235,025	45,700	794,172	796,522	8,800		792,722	426
Woodbury City, Third Ward,	305		332,925	666,200	999,125		107,625							
Woodwich Township,	13,211		672,400	17,325	689,725	3,265	101,182							
Totals,	190,415 1/2	11,380 1/2	\$10,474,115	\$8,574,078	\$19,048,193	\$988,408	\$3,295,623	\$84,700	\$23,237,525	\$23,287,959	\$91,410	\$12,800	\$23,209,349	9,899

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Clayton Borough.	\$35,000		\$14,000	\$43,000	\$8,500	\$100,500	\$2,600 32	\$5,234 03	\$13,550 00	\$2 06
Deptford Township.	8,300		300	9,850	2,000	20,250	3,057 13	6,153 49	15,478 30	2 01
East Greenwich Township.	9,800		16,000	13,200	13,700	52,700	2,064 14	4,195 04	6,775 00	1 57
Elk Township.	2,000			11,900		13,900	1,098 11	2,208 29	3,580 00	1 56
Franklin Township.	13,300			19,400	3,100	35,800	2,278 53	4,586 31	9,110 00	1 74
Glassboro Township.	15,000		500	25,800	2,800	44,100	3,701 52	7,450 15	16,710 00	1 80
Greenwich Township.	6,000		3,500	2,500		12,000	2,106 23	4,239 50	7,100 00	1 62
Harrison Township.	8,000		6,000	15,000		28,000	2,894 23	6,008 71	8,750 00	1 80
Logan Township.	6,800		3,000	11,600	2,500	23,900	2,153 96	4,335 51	6,890 00	1 50
Mantua Township.	6,700		6,000	19,800	4,900	31,400	2,337 82	4,846 30	6,890 00	1 57
Monroe Township.	26,100		6,000	28,500	2,100	60,700	3,616 31	7,234 35	15,085 00	1 97
National Park Borough.	12,000		2,000	3,000		17,000	2,094 37	4,188 79	5,815 00	1 83
Pittsboro Borough.	21,200		2,000	31,000		54,200	4,955 74	9,911 48	15,200 00	2 04
Pittsboro Borough.	3,400		4,300	11,500		27,000	1,536 58	3,073 16	4,609 72	1 76
South Hartsburg Township.	30,800			2,800		33,600	4,295 74	8,598 24	16,932 60	2 32
Swedesboro Borough.	7,000		8,000	10,000	4,000	29,000	2,832 30	5,664 60	8,496 90	1 84
Washington Township.	7,000		7,200	50,850		65,050	1,901 21	3,802 42	5,704 63	1 64
West Deptford Township.	22,000		1,500	53,800		77,300	1,731 06	3,462 12	5,193 18	1 91
West Deptford Township.	8,000			8,000		16,000	1,600 00	3,200 00	4,800 00	1 35
Woodbury City, First Ward.	13,200		163,000	8,000	3,700	187,900	9,129 25	18,375 67	51,283 40	2 18
Woodbury City, Second Ward.	88,000			46,200	1,000	135,200	2,036 25	4,072 50	6,890 56	1 61
Woodbury City, Third Ward.	2,400			116,000	1,000	119,400				
Woodwich Township.				3,000	3,700	6,700				
Totals.	\$351,900		\$245,300	\$563,670	\$51,400	\$1,212,270	\$59,617 39	\$120,000 00	\$248,444 05	

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1911.

TAXING DISTRICT.		Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
		Acres.	Lots.											
Jersey City.....		165,980		\$72,715,722	\$113,503,415	\$186,219,137	\$51,551,867	\$16,906,399	\$254,677,403	\$254,677,403	\$9,295,324	\$245,412,079	\$245,412,079	4,030
Bayonne.....		30,000		15,041,120	24,349,000	39,390,720	781,180	8,056,125	48,828,025	48,828,025	452,915	\$2,800	48,377,910	*
Old Hoboken.....		about		19,157,100	29,215,200	48,372,300	4,513,078	2,984,500	55,869,878	55,869,878				
Weehawken Addn.....		720		6,511,500	5,083,800	11,595,300	1,133,384	892,700	13,626,584	13,626,584				
Hoboken totals.....														
North Bergen.....		7,500		25,688,600	34,250,000	59,937,600	5,631,682	3,877,200	69,406,482	69,406,482	109,545		69,296,917	1,497
Secaucus.....		2,700		5,666,973	5,594,400	11,261,373	488,622	3,675,200	12,485,823	12,485,823	60,021		12,416,814	*
West Hoboken.....		6,000		7,540,070	11,185,800	18,725,870	48,094	943,200	24,430,140	24,430,140	22,400		23,997,740	625
West New York.....		5,000		3,476,350	13,153,000	16,629,350	4,250	1,647,615	24,043,793	24,043,793	60,450		23,983,343	1,546
Llewellyn.....		3,948		4,122,450	8,892,800	13,015,250	4,373,820	459,700	14,126,770	14,126,770	67,700		14,059,070	*
Weehawken.....		1,770		5,257,715	6,254,200	11,511,915	6,621,255	310,000	18,443,770	18,443,770	37,925		18,483,225	816
Guttenberg.....		1,406		1,080,050	1,804,800	2,885,450	.....	141,200	3,026,740	3,026,740	83,550		18,406,845	*
Kennerly.....		9,000		5,349,065	9,112,475	14,461,540	1,575,499	1,611,400	17,648,439	17,648,439	2,381,508		15,296,873	*
Harrison.....		7,380		3,037,845	5,725,025	8,763,470	692,501	1,889,330	11,345,361	11,345,361	5,800		11,339,561	*
East Newark.....		455		658,100	2,014,050	2,672,750	.....	1,151,980	3,824,410	3,824,410	2,450		3,845,460	*
Totals.....		3,510,238,448		\$150,644,085	\$233,921,765	\$384,565,850	\$72,501,829	\$37,908,063	\$495,065,748	\$495,065,748	\$12,064,021	\$26,300	\$482,428,027	9,714

* Not given
No deductions for debt allowed from listed ratables in Hudson County.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.	
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.		Local tax.
Jersey City.....	\$4,069,500	\$829,800	\$6,750,300	\$5,188,500	\$1,890,160	\$18,236,060	\$642,967 77	\$1,283,913 64	\$3,167,088 98	\$2,000
Bayonne.....	1,282,700	142,800	681,430	573,400	6,000	2,665,830	126,747 78	253,098 99	720,860 81	2,255
Old Hoboken.....	1,831,000	706,800	1,288,700	1,513,100	.....	4,840,600	181,554 57	362,538 22	845,037 51	2,012
Weehawken Addn.,	225,600	.....	568,500	142,000	150,000	1,073,800	33,065 44	66,008 94	139,965 00	1,895
Hoboken totals,	347,000	.....	1,129,500	516,000	.....	1,981,000	6,891 22	17,175 89	18,946 00	1,832
North Bergen.....	253,000	30,000	73,000	675,000	.....	1,041,000	32,834 06	78,552 32	170,863 78	1,829
Secaucus.....	253,000	30,000	73,000	675,000	.....	1,041,000	32,834 06	78,552 32	170,863 78	1,829
West Hoboken.....	254,000	20,000	135,000	48,000	.....	857,500	35,325 40	70,539 71	85,000 00	1,414
West New York.....	227,000	20,000	130,000	48,000	.....	857,500	35,325 40	70,539 71	85,000 00	1,414
Union.....	227,000	20,000	130,000	48,000	.....	857,500	35,325 40	70,539 71	85,000 00	1,414
Weehawken.....	100,000	.....	34,000	15,000	.....	422,000	48,222 42	96,238 21	151,905 53	1,606
Guttenberg.....	498,000	85,000	172,000	415,900	20,000	1,490,000	7,711 02	15,397 78	30,675 00	1,777
Kearney.....	151,500	31,600	247,800	816,500	.....	1,178,900	39,988 47	79,871 16	180,333 01	1,702
Harison.....	151,500	31,600	247,800	816,500	.....	1,178,900	39,988 47	79,871 16	180,333 01	1,702
East Newark.....	32,400	.....	4,600	18,200	.....	747,400	29,709 10	59,324 78	112,890 00	1,781
Totals.....	\$8,838,700	\$1,927,800	\$11,540,630	\$9,510,100	\$1,556,160	\$33,380,390	\$1,263,938 09	\$2,523,901 55	\$5,805,962 47	1,406

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1911.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.												
Alexandria Township.	16,433	110	.....	.....	\$555,550	\$317	\$186,635	\$1,000	\$724,502	\$724,502	\$2,700	.....	\$721,802	313
Bethlehem Township.	12,274	85	.....	.....	419,852	28,577	122,524	.....	570,553	570,553	6,500	.....	564,053	232
Bloombury Borough.	490	209	\$52,638	\$203,550	256,188	16,100	94,211	.....	366,498	366,498	.....	.....	366,498	173
Clinton Town.	229	229	145,145	843,976	489,120	8,551	183,045	28,827	651,889	651,889	3,450	.....	654,109	237
Clinton Township.	26,169	264	.....	.....	1,023,300	14,368	233,210	31,300	1,244,568	1,247,786	.....	.....	1,247,116	595
Delaware Township.	22,905	106	.....	.....	890,439	10,325	243,510	4,900	1,109,374	1,109,374	3,300	.....	1,104,074	535
East Amwell Township.	17,332	104	.....	.....	637,907	1,859	238,516	4,277	1,924,065	1,924,065	1,173	.....	1,922,232	363
Franklin Township.	14,187	541	.....	.....	1,323,850	46,233	441,313	56,138	1,760,083	1,764,138	.....	.....	1,762,013	503
Franklin Borough.	135	285	.....	.....	638,815	12,673	151,076	900	787,184	787,184	450	.....	783,434	223
Frenchtown Borough.	7,335	210	.....	.....	493,030	23,893	135,895	27,533	631,456	631,456	.....	.....	623,923	239
Holland Township.	1,044	310	76,925	629,315	706,240	7,428	179,150	4,775	1,041,761	1,046,761	2,100	.....	1,046,661	233
Holland Borough.	14,023	68	.....	.....	641,300	7,721	179,150	4,775	1,041,761	1,046,761	.....	.....	1,046,661	359
Kingswood Township.	21,704	44	.....	.....	600,505	1,831	224,535	11,740	827,171	827,171	.....	\$4,050	823,121	259
Lambertville, 1st Ward.	10	351	116,655	242,385	359,040	83,839	89,660	11,740	532,539	531,939	.....	.....	531,939	370
Lambertville, 2d Ward.	10	312	208,325	494,050	702,375	26,470	188,812	17,043	900,614	912,114	.....	.....	922,953	286
Lambertville, 3d Ward.	580	580	254,065	511,125	765,190	7,560	124,780	2,151	897,379	897,379	10,839	.....	897,379	485
Lebanon Township.	13,201	218	.....	.....	671,069	7,278	185,611	4,640	859,308	859,706	19,084	.....	875,792	491
Millford Borough.	572	126	38,645	346,330	384,975	8,666	156,298	8,000	540,129	612,129	.....	.....	612,129	207
Marlton Township.	22,579	75	.....	.....	890,740	5,961	246,136	19,507	1,123,329	1,130,329	1,015	.....	1,129,314	514
Readington Township.	26,123	395	.....	.....	1,133,570	2,829	251,836	11,250	1,402,484	1,403,984	4,750	.....	1,399,244	726
Stockton Borough.	17,026	135	30,450	122,650	153,100	10,795	271,595	9,560	1,048,552	1,048,552	.....	.....	1,048,552	608
Tewksbury Township.	12,656	670	.....	.....	815,650	18,531	130,785	10,320	1,048,552	1,048,552	20,290	.....	1,068,842	508
Union Township.	13,326	176	.....	.....	614,365	18,531	130,785	10,320	1,048,552	1,048,552	4,993	.....	1,068,842	257
West Amwell Township.	.....	.....	.....	.....	868,545	80	115,897	4,872	479,650	479,750	.....	.....	478,700	195
Totals.	255,477	5,657	\$1,374,083	\$4,680,420	\$15,800,080	\$386,521	\$5,094,646	\$254,285	\$21,025,962	\$21,142,112	\$28,764	.....	\$21,172,904	8,990

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.				Total tax rate per \$100 valuation.	
	Public schools.	Other school property.	Public property.	Church and Charitable.	Cemeteries and Gravestones.	Total amount of exempt property.	State school tax.	County tax.	Local tax.		
Alexandria Township.	\$3,000	\$700		\$15,300	\$7,000	\$28,000	\$1,912 89	\$2,988 32	\$4,800 00	\$1,238 06	
Bethlehem Township.	4,350			10,000	950	15,300	1,494 83	2,353 08	3,400 00	1,234 03	
Bloomery Borough.	6,400			11,800	1,700	19,000	1,971 28	1,518 32	2,100 00	1,204 63	
Clinton Township.	17,200		\$7,000	41,800	11,000	69,000	3,352 04	2,168 74	17,300 00	1,701 44	
Delaware Township.	8,350		5,300	27,000	9,150	44,500	2,931 27	1,918 10	17,025 00	1,440 22	
East Amwell Township.	6,200			20,150	2,600	28,950	2,444 06	4,578 17	7,700 00	1,473 90	
Pennington Borough.	70,000		73,000	85,500	6,300	234,800	6,643 12	7,248 61	22,899 00	1,955 49	
Franklin Township.	4,300			19,300	2,300	25,900	2,111 47	3,296 33	5,200 00	1,290 14	
Frenchtown Borough.	10,000		3,500	18,000	1,500	32,000	1,546 27	2,413 97	5,605 00	1,368 76	
Hampton Borough.	3,000	1,200	3,500	25,800	2,700	36,200	2,906 33	4,557 22	2,900 00	921 91	
High Bridge Borough.	28,000		60,000	22,400		110,400	2,408 05	3,756 22	10,355 00	1,779 76	
Holland Township.	6,300			8,000		14,300	2,163 12	3,376 96	3,900 00	1,127 05	
Kingwood Township.	4,900		3,000	8,500		13,400	2,189 54	3,418 20	6,300 00	1,386 49	
Lambertville, 1st Ward.	6,000		9,500	109,700		132,200	6,233 89	9,732 06	25,000 00	1,989 20	
Lambertville, 2d Ward.	8,000	5,000	3,000	43,700		52,700				1,898 20	
Lambertville, 3d Ward.	20,000		800,000	18,500	3,000	341,500	2,328 94	8,635 83	7,900 00	1,439 12	
Millford Borough.	2,000			20,500	400	22,800	1,622 24	2,552 56	3,600 00	1,233 04	
Martian Township.	13,000			21,200	1,700	31,000	2,862 86	4,672 32	10,800 25	1,693 32	
Reading Township.	3,000			10,800		19,500	3,197 82	5,789 37	10,300 00	1,397 46	
Stockton Borough.	3,000	200	2,000	31,400	3,300	40,000	2,852 66	4,422 13	7,400 00	1,368 05	
Tewksbury Township.	6,900			22,800		29,700	1,744 74	2,723 81	4,100 00	1,268 93	
Union Township.	3,700			12,000	1,000	16,700	1,271 41	1,984 87	4,390 00	1,553 15	
West Amwell Township.											
Totals.	\$281,500	\$7,100	\$467,800	\$673,150	\$65,550	\$1,475,100	\$56,110 76	\$87,597 54	\$182,092 25		
County Tax Rate.											\$1.475915
State School Tax.											.295516
Average Tax Rate per each \$100 valuation.											.4137306
Annandale Fire District Tax Rate.											.295516

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1911.

TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.
	Acres.	Lots.										
East Windsor Township.....	9,921	•	•	•	\$587,500	\$1,662	\$107,125	•	\$696,287	\$696,287	•	\$696,287
Ewing Township.....	•	•	•	•	1,161,660	23,065	183,932	•	1,378,697	1,378,697	\$21,300	1,357,397
Hamilton Township.....	•	•	•	•	4,068,463	711,559	501,438	•	5,281,460	5,281,460	12,822	5,268,638
Hightstown Borough.....	•	•	•	•	891,730	9,043	337,170	•	1,197,043	1,197,043	11,800	1,185,243
Hopewell Borough.....	•	387	\$216,000	\$876,730	533,660	17,113	145,368	\$40,900	671,834	671,834	1,000	670,834
Hopewell Township.....	•	•	104,900	428,760	1,674,970	9,590	317,407	18,200	1,983,757	1,983,757	1,194	1,982,563
Lawrence Township.....	•	•	•	•	1,351,400	14,914	218,962	2,800	1,582,476	1,582,476	•	1,582,476
Lawrence Township.....	12,360	•	80,125	328,560	406,685	7,428	118,669	2,560	532,222	532,222	2,200	530,022
Princeton Borough.....	•	•	1,513,757	2,107,538	3,621,295	21,262	1,004,125	87,200	4,559,452	4,559,452	100	4,559,352
Princeton Township.....	•	•	•	•	1,136,625	26,471	132,440	•	1,295,536	1,295,536	6,200	1,289,336
Princeton Township.....	•	•	•	•	673,910	5,960	198,730	•	878,590	878,590	300	878,290
West Windsor Township.....	•	•	•	•	523,636	32,287	106,112	•	661,031	661,031	•	661,031
Trenton City.....	14,968	•	23,530,625	38,601,600	62,132,225	871,520	10,631,968	5,500	72,000,589	72,000,589	154,900	71,845,689
Totals.....	37,249	387	\$25,445,407	\$42,142,189	\$78,971,068	\$1,777,184	\$14,644,924	\$1,772,911	\$93,619,955	\$93,619,955	\$211,616	\$93,408,339

* Not given in tax lists.

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1911—Continued.

TAXING DISTRICT.	Number of polls assessed.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
East Windsor Township.....	229	\$1,800	.....	.....	.....	\$1,150	\$2,950	\$1,784 81	\$2,998 56	\$2,783 00	\$1 09
Living Township.....	418	13,000	.....	.....	\$73,000	2,000	88,000	3,479 44	5,845 63	9,200 00	1 35
Hamilton Township.....	2,015	138,000	.....	\$9,000	67,700	31,000	245,700	13,505 20	22,689 41	40,433 19	1 35
Hightstown Borough.....	481	8,000	\$105,000	7,400	58,400	2,000	180,800	3,038 67	5,106 11	9,483 00	1 48
Hopewell Borough.....	329	22,300	.....	6,000	20,650	2,500	51,450	1,719 58	2,888 95	6,133 98	1 60
Hopewell Township.....	722	14,450	103,500	56,000	9,500	3,400	186,850	5,061 94	8,537 91	18,037 63	1 60
Lawrence Township.....	549	10,000	555,000	.....	54,500	1,100	620,600	4,056 39	6,814 94	6,535 00	1 10
Pennington Borough.....	219	10,000	60,000	3,800	48,000	1,500	123,100	1,358 61	2,252 54	4,881 97	1 60
Princeton Borough.....	634	46,890	3,243,350	121,050	273,060	8,150	3,692,300	11,687 15	19,635 00	52,524 00	1 84
Princeton Township.....	275	3,000	.....	6,500	6,000	1,100	15,600	5,109 07	8,583 49	10,252 92	1 20
Washington Township.....	343	12,000	.....	2,000	10,500	600	25,100	1,798 67	2,921 06	5,860 00	1 57
West Windsor Township.....	378	2,800	.....	.....	.....	500	13,300	2,684 27	4,341 69	1,900 00	1 88
Trenton City.....	20,351	1,568,000	194,000	6,587,000	2,786,650	355,100	11,490,750	184,251 56	309,619 15	1,029,318 68	2 12
Totals.....	26,941	\$1,850,040	\$4,290,850	\$6,798,550	\$3,417,980	\$409,100	\$16,736,500	\$239,435 34	\$402,263 50	\$1,107,413 35	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1911.

Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
Acre.	Lots.											
11,063	207			\$853,940	\$5,976	\$216,575		\$1,076,491	\$1,076,491	\$1,000	\$1,075,491	393
80	1,800			798,800	68,106	97,300		964,206	964,206	9,820	954,386	542
12,659	884			690,810	3,658	79,915		744,383	744,383	3,700	740,683	306
332	32			294,560	2,285	418,960		715,795	715,795		715,795	146
690	1,460			1,248,575	6,090	222,394		1,477,349	1,477,349	6,150	1,471,199	.....
250	526			488,775	12,424	84,600		585,799	585,799		585,799	380
21,350	2,600			613,575	40,261	318,752		972,588	972,588	27,000	945,588	406
546	4,029			1,407,895	80,206	157,987		1,596,088	1,596,088	1,700	1,594,388	450
848	331			515,060	6,710	455,559		976,359	976,359		976,359	376
20,800	9,335			10,342,535	8,425	2,013,220	\$11,500	12,391,358	12,391,358	400	12,391,358	1,700
360	730			1,367,475	16,475	1,036,075		18,518,938	18,518,938	49,707	18,469,231	1,850
1,460	10,260			12,284,475	1,360,577	4,062,160		18,518,938	18,518,938	51,855	18,467,083	1,850
16,134	14,570			3,229,487	286,527	1,091,970		3,724,982	3,724,982	8,400	3,720,582	1,028
14,304	4,398			1,486,863	40,135	67,882		1,595,580	1,595,580	8,025	1,587,555	675
40	33			2,306,729	31,072	1,004,200		3,345,011	3,345,011		3,345,011	873
6,467	1,452			1,358,350	46,060	476,215		1,877,625	1,877,625	4,500	1,873,125	1,520
254	4,246			1,615,899	428,753	428,753		3,069,638	3,069,638	2,000	3,067,638	1,450
28,143	517			1,136,025	27,489	245,654		1,409,168	1,409,168	3,700	1,405,468	963
859	1,208			1,240,890	11,577	274,420		1,526,857	1,526,857		1,526,857	714
900	890			243,900	4,578	38,050		286,428	286,428		286,428	165
11,107	8,708			3,260,288	871,958	314,289		4,446,495	4,446,495	18,975	4,427,520	1,090
158,372	69,091			\$48,325,405	\$4,163,865	\$12,930,092	\$11,500	\$62,907,862	\$62,907,862	\$192,362	\$62,715,500	15,361
Totals.												

TAXING DISTRICT.

Abstract of Rates and Exemptions in the County of Middlesex, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Cranbury Township.	\$13,100	.....	.....	\$25,600	\$1,400	\$40,100	\$2,770	\$4,816	\$9,837
Dunellen Borough.	17,400	.....	\$2,500	51,000	.....	53,900	2,438	4,274	16,880
East Brunswick Township.	17,400	.....	2,900	29,000	2,400	33,900	1,843	3,248	6,891
Elizabeth Borough.	19,000	.....	.....	95,000	.....	114,000	1,584	3,268	5,852
Elizabeth Township.	15,000	.....	2,000	7,000	.....	24,000	1,733	6,593	17,252
Jamestown Borough.	10,000	.....	.....	20,350	6,000	36,350	1,598	2,624	6,045
Madison Township.	6,500	.....	.....	5,100	.....	11,600	2,434	4,234	6,280
Metuchen Borough.	45,000	.....	9,300	70,000	5,500	129,800	4,105	7,140	22,010
Milltown Borough.	27,000	.....	3,000	15,000	.....	45,000	2,514	4,372	10,200
Monroe Township.	8,400	.....	150,000	2,400	1,000	161,800	2,284	5,612	10,200
New Brunswick City.	213,700	\$1,083,500	537,605	1,132,380	32,975	3,000,140	32,234	56,162	188,233
North Brunswick Township.	2,600	1,000	6,500	3,600	111,400	125,100	1,352	3,224	1,833
Perth Amboy City.	269,850	.....	135,700	309,045	8,600	713,195	47,038	81,848	201,900
Piscataway Township.	45,900	.....	6,000	27,000	3,400	82,300	9,590	16,062	58,095
Raritan Township.	42,700	.....	5,000	22,500	4,000	69,700	4,088	7,110	19,025
Roosevelt Borough.	35,200	.....	5,400	23,600	.....	64,200	8,614	14,978	36,500
Sayreville Township.	39,000	.....	8,000	3,000	3,500	51,500	4,324	8,388	13,000
South Amboy City.	51,000	.....	23,200	104,400	900	214,500	7,899	13,788	26,367
South Brunswick Township.	45,000	.....	43,800	14,000	500	103,600	3,800	6,834	8,390
South River Borough.	65,000	.....	27,000	34,800	7,000	136,600	5,330	9,533	16,343
South Woodbridge Borough.	5,000	1,000	1,000	7,500	.....	14,500	3,733	1,262	2,842
Woodbridge Township.	122,500	.....	1,531,500	120,000	6,600	1,800,600	11,400	19,826	54,000
Totals.	\$1,048,850	\$1,085,500	\$2,478,105	\$2,119,155	\$195,175	\$6,926,785	\$161,496	\$290,890	\$741,977

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1911.

TAXING DISTRICT.		Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total value of real estate exclusive of second class	Valuation of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
Acre.	Lots.														
Atlantic Township.	19,001	448		\$560,475		\$845,691	\$9,131	\$106,382			\$854,063	\$854,063	\$150	\$853,903	283
Baton Township.	3,836	791		1,559,350		1,118,825	36,278	155,282			1,284,248	1,284,248	250	1,283,998	232
Fredrick Township.	20,368	1,089		1,478,550		3,073,970		950,053	\$7,275		4,063,628	4,063,628	3,463	4,060,225	965
Honnel Township.	31,308					1,003,573	4,541	184,428	1,800		1,002,593	1,002,593	2,800	1,061,993	520
Manalapan Township.	31,800					1,008,493	9,902	146,780	1,800		992,468	992,468	2,735	1,061,534	770
Marlboro Township.	17,778	45				1,008,275	9,404	146,780	17,887		1,204,091	1,204,091	2,400	1,201,691	331
Matavan Township.	17,269	185				1,008,275	9,404	146,780	17,887		1,204,091	1,204,091	2,400	1,201,691	331
Middleton Township.	4,063	348		262,025		3,891,500	15,623	394,100	1,300		4,290,923	4,290,923	20,450	4,279,473	790
Neptune Township.						3,891,500	15,623	394,100	1,300		4,290,923	4,290,923	20,450	4,279,473	790
Ocean Township.	5,719	1,178		2,331,290		5,555,410	19,420	484,386	4,400		6,059,216	6,059,216	2,175	6,086,421	404
Raritan Township.	4,374	708		1,418,330		2,753,330	17,454	175,806			2,946,592	2,946,592	8,900	2,937,792	...
Shrewsbury Township.				402,530		623,570	5,813	110,113			739,111	739,111	8,900	739,111	354
Upper Freehold Township.	28,950			982,040		2,272,183	7,569	331,955			2,594,607	2,594,607	2,298	2,592,309	556
Wall Township.	12,700					1,188,170	7,798	326,422			1,513,110	1,513,110	3,851	1,510,814	884
Asbury Park City.	8,667			5,038,490		10,100,200	73,822	1,349,344	11,100		11,512,256	11,512,256	108,290	11,403,976	2,376
Atlantic Highlands Borough.	644	248		781,905		1,897,355	146,468	223,553	52,901		2,011,491	2,011,491	6,000	2,005,491	501
Attentown Borough.	232	139		48,115		2,342,075	13,648	110,764	8,000		2,364,410	2,364,410	2,300	2,362,110	216
Belmont Borough.	185			1,413,500		2,342,075	13,648	110,764	8,000		2,364,410	2,364,410	2,300	2,362,110	216
Belmar Borough.	2,000			1,262,250		1,691,690	19,523	243,950			1,935,223	1,935,223	4,900	1,930,323	306
Bradley Beach Borough.	1,600			874,475		2,001,350	13,840	403,100			2,488,741	2,488,741	56,900	2,431,841	388
Deal Borough.	933			514,850		2,001,350	13,840	403,100			2,488,741	2,488,741	56,900	2,431,841	388
Englishtown Borough.	243	138		58,785		1,622,850	2,180	63,128			1,685,978	1,685,978	500	1,685,478	98
Farmington Borough.	195	203		33,750		135,100	12,205	37,000			152,305	152,305	500	151,805	117
Hicklandale Borough.	185	647		240,875		382,025	9,771	60,600			391,726	391,726	6,010	385,716	302
Keyport Borough.	838			429,700		1,368,705	5,921	83,821			1,452,526	1,452,526	6,010	1,446,516	737
Long Branch City.	6,414			6,319,830		12,625,420	232,114	1,351,912	104,285		14,006,161	14,006,161	47,920	13,958,241	8,415

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Manasquan Borough,	\$15,000	.....	\$2,000	\$45,500	.....	\$62,500	\$2,215 88	\$3,488 84	\$10,300	\$1 88
Natawan Borough,	34,000	.....	1,000	41,000	.....	78,700	2,271 78	3,585 01	14,312	2 31
Monmouth Beach,	16,000	.....	.....	16,000	\$700	30,000	3,207 88	5,062 27	12,800	1 72
Neptune City Borough,	10,000	.....	1,000	.....	.....	11,000	11,394 83	17,827 32	5,006	2 40
Rumson Borough,	13,000	.....	.....	147,000	.....	230,200	11,174 80	17,887 32	31,208	2 45
Red Bank Borough,	141,000	\$12,000	203,000	281,200	10,000	637,200	13,172 88	27,436 57	83,503	2 97
Sea Bright Borough,	40,000	.....	40,000	58,000	.....	138,000	7,476 88	7,407 52	17,060	1 67
Spring Lake Borough,	5,800	12,000	203,650	58,650	.....	280,000	7,250 31	11,441 53	45,150	2 28
West Long Branch Borough,	11,110	.....	.....	10,100	15,800	37,000	3,110 72	4,908 84	12,200	1 70
Totals.....	\$1,389,650	\$90,600	\$2,118,950	\$2,331,050	\$140,975	\$6,071,825	\$249,763 85	\$394,146 29	\$1,194,221	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1911.

TAXING DISTRICT.												
Number of acres and lots.		Value of land without improvements.		Value of improvements.		Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
Acres.	Lots.											
5.0690	43				\$182,975	\$187	\$27,200	\$210,371	\$1,900	\$208,571	1314	
5.399	28				604,990	7,462	54,225	659,245	9,300	658,945	214	
17,810	186				600,410	39,506	98,712	706,584	9,885	700,699	358	
3,880	7,975				3,138,420	40,743	225,075	3,401,001	9,130	3,391,871	983	
20,671	143			\$338,120	699,975	478	76,185	816,903	4,000	812,903	289	
10,641	73				577,200		52,000	629,678	3,250	626,428	206	
10,641	73				577,200		52,000	629,678	3,250	626,428	206	
7,988	110			2,183,400	908,025		140,788	762,433	1,700	760,733	610	
17,088	210				3,503,700	9,359	621,600	4,134,659	35,550	4,099,909	610	
17,465	231				562,715	8,424	70,704	641,843	1,670	640,173	290	
17,694	234				1,364,560	10,959	183,700	1,550,269	13,100	1,546,169	380	
19,527	234				858,350	14,027	91,786	946,158	1,450	944,708	431	
19,141	1,251			478,490	634,725		146,380	776,172	1,400	774,772	431	
20,134	972				758,975		240,154	1,008,512	15,325	993,187	577	
10,942	623				758,975		240,154	1,008,512	15,325	993,187	577	
25,140	285				758,975		240,154	1,008,512	15,325	993,187	577	
6,578	509			772,700	809,375	7,981	153,970	1,673,322	12,660	1,660,662	458	
1,043	809			523,000	245,300	7,000	112,840	1,958,109	4,400	1,953,709	458	
8,220	19			425,845	1,305,432		170,100	1,475,532	2,000	1,473,532	186	
3,218	1,239			1,910,146	3,319,680	35,650	434,550	3,789,650	12,500	3,777,150	806	
3,153	1,889			372,525	713,825	1,070	113,730	828,625	1,800	826,825	290	
1,222	553			206,000	273,100	17,494	57,150	556,744	3,800	552,944	67	
219	415			64,325	284,275	39,991	95,166	428,747	1,900	426,847	288	
283	435			178,200	584,750	9,139	95,801	838,940	1,700	837,240	351	
846	1,683			239,600	734,000	19,676	385,305	969,731	1,600	968,131	523	
1,163	1,883			514,000	1,777,900	54,690	285,521	2,639,421	15,750	2,623,671	870	
610	2,840			841,550	9,206,250	93,712	494,952	9,881,464	3,150	9,878,314	1,930	
420	2,864			2,451,250	9,206,250	126,264		1,678,850	59,000	10,852,864	3,142	
Totals,		24,183	\$7,370,240	\$12,878,517	\$40,708,772	\$20,984	\$6,338,174	\$47,967,930	\$214,020	\$47,753,910	16,527	

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.						Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Boonton Township,	\$2,400	.....	.....	\$1,000	\$200	\$3,800	\$555 00	\$1,253	\$1,725 00	\$1,981
Chatham Township,	5,000	.....	.....	.....	.....	5,000	1,753 00	3,960	5,545 00	1,708
Chester Township,	5,700	.....	.....	12,500	1,000	19,200	1,864 00	4,211	6,245 00	1,744
Hanover Township,	40,800	8,000	\$2,500,000	50,000	1,200	2,604,000	9,027 00	20,383	30,809 50	1,773
Jefferson Township,	9,000	.....	.....	10,000	.....	19,000	2,165 00	4,896	5,400 00	1,528
Mendham Township,	4,500	.....	.....	6,000	.....	10,500	1,667 00	3,765	5,325 00	1,710
Montville Township,	12,000	.....	.....	7,500	450	19,950	2,024 00	4,572	5,280 00	1,560
Morris Township,	28,500	.....	.....	36,000	10,000	87,500	10,905 47	24,631	23,949 00	1,356
Mt. Olive Township,	6,500	.....	15,800	22,400	2,800	47,500	1,704 00	3,848	3,750 00	1,451
Passaic Township,	14,200	.....	15,000	11,500	2,800	28,000	4,115 00	9,292	13,420 00	1,722
Pequanock Township,	16,000	.....	.....	8,000	2,000	26,000	2,562 00	5,786	7,241 66	1,618
Randolph Township,	11,000	.....	1,500	12,200	6,000	30,000	2,946 00	6,563	7,655 00	1,874
Rockaway Township,	14,000	.....	207,000	19,000	1,000	238,000	2,973 00	7,612	18,700 00	1,874
Washington Township,	9,500	.....	.....	29,800	1,500	42,300	3,577 00	8,119	10,700 00	1,553
Butler Borough,	73,000	.....	45,000	48,500	5,200	171,700	2,848 00	6,433	13,650 00	2,165
Chatham Borough,	41,000	131,700	.....	82,200	21,500	276,400	3,623 00	8,178	17,722 00	2,165
Florham Park Borough,	4,000	.....	1,000	501,000	200	506,200	3,922 00	8,856	4,278 00	1,157
Madison Borough,	100,000	20,000	559,500	839,000	15,000	1,533,500	10,053 00	22,700	52,192 00	2,245
Mendham Borough,	5,000	.....	6,000	24,000	2,000	37,000	2,202 00	4,972	6,005 00	1,593
Mt. Arlington Borough,	400	.....	4,000	7,800	.....	11,400	1,472 00	3,325	5,800 00	1,906
Netcong Borough,	12,500	.....	4,000	27,000	10,000	24,300	1,135 00	2,563	5,515 00	2,160
Rockaway Borough,	12,000	.....	20,000	26,500	.....	69,000	2,229 00	5,032	8,050 00	1,826
Wharton Borough,	12,000	5,000	1,500	80,500	.....	45,000	2,577 00	5,819	10,264 25	1,927
Boonton Town,	38,000	.....	187,000	239,500	10,000	229,800	6,982 00	15,725	33,972 50	2,156
Dover Town,	100,000	.....	.....	239,500	47,000	239,500	10,322 00	23,369	56,271 00	2,316
Morristown Town,	194,000	46,000	301,000	850,000	30,000	1,421,000	23,147 00	60,824	127,404 00	2,015
Totals,	\$789,500	\$206,300	\$3,959,400	\$3,047,250	\$172,550	\$8,175,000	\$127,091 47	\$287,000	\$492,677 91	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Rates and Exemptions in the County of Ocean, for the Year 1911.

Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Amount added under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
Acres.	Lots.											
Barnegat City.....	1,430	\$29,155	\$35,985	\$65,140	\$5,912	\$5,170	\$75,625	\$72,693	.....	.....	\$72,693	16
Bay Head.....	80	643	398,850	708,570	6,890	39,850	752,790	752,790	.....	.....	752,790	60
Beach Haven.....	961	293,110	298,890	591,970	8,890	41,765	600,145	605,085	.....	.....	605,085	91
Brickley.....	10,552	478,695	198,800	677,295	17,352	50,350	745,477	742,777	.....	.....	737,836	141
Brickley.....	11,034	416	228,875	608,451	17,352	58,328	682,935	682,935	.....	.....	639,834	499
Dover.....	21,211	8,958	605,450	1,472,860	3,462	265,744	1,741,866	1,743,766	.....	.....	1,735,811	497
Dover.....	3,615	437	77,200	138,960	3,462	27,875	167,681	167,681	.....	.....	167,681	151
Eagleswood.....	31	1,689	60,732	36,430	2,281	2,785	102,228	101,868	.....	.....	100,348	17
Harvey Cedars.....	12	1,510	224,265	148,880	2,680	28,585	404,310	404,510	.....	.....	404,460	69
Island Heights.....	46,054	29,829	227,600	160,100	1,160	35,100	423,960	423,960	.....	.....	420,835	362
Jackson.....	1,470	.....	.....	387,700	3,871	42,388	279,399	282,399	.....	.....	282,089	175
Lacey.....	33,531	258	104,635	233,140	3,871	42,388	6,241,019	6,210,719	.....	.....	6,041,668	812
Lakewood.....	9,997	1,891	1,739,225	5,036,000	48,329	1,156,690	136,492	136,492	.....	.....	136,367	33
Little Egg Harbor.....	34,095	128,895	128,895	128,895	2,352	7,245	167,571	167,571	.....	.....	165,898	126
Lavalette.....	11	1,716	92,800	145,760	11	21,800	413,001	408,401	.....	.....	381,728	11
Long Beach.....	16,391	997	90,005	55,235	7,256	3,360	901,666	902,636	.....	.....	902,636	248
Manchester.....	1,470	3,520	357,570	44,825	42,288	70,285	901,666	902,636	.....	.....	902,636	248
Manaloking.....	61,374	115	100,969	101,200	2,165	29,713	115,728	115,728	.....	.....	116,918	109
Mantoloking.....	881	139,877	308,751	498,327	7,761	9,775	595,876	595,876	.....	.....	594,376	298
Ocean.....	18,331	159,556	308,751	498,327	7,761	9,775	595,876	595,876	.....	.....	594,376	298
Point Pleasant Beach.....	328	1,881	521,035	1,094,460	30,630	158,930	1,282,220	1,436,010	.....	.....	1,432,949	221
Sea Side Park.....	1,624	382,705	570,425	953,420	13,368	33,010	639,798	641,493	.....	.....	641,493	31
Stanford.....	21,127	132,955	132,760	265,735	3,696	38,406	307,707	306,607	.....	.....	307,812	245
Surf City.....	314	2,545	78,371	78,116	1,903	1,870	82,489	82,489	.....	.....	82,489	18
Tuckerton.....	9,711	444	274,400	364,320	5,670	84,656	454,646	454,646	.....	.....	453,596	211
Union.....	2,651	117,740	200,082	317,822	11,686	77,921	407,429	407,505	.....	.....	403,952	266
Totals.....	286,185	81,304	\$7,155,868	\$7,789,910	\$14,945,778	\$228,137	\$2,372,770	\$17,546,685	\$17,675,496	\$255,480	\$17,424,716	5,031

TAXING DISTRICT.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Rates and Exemptions in the County of Ocean, for the Year 1911—Continued.

TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Barnegat City.....	\$1,190		\$1,200	\$540		\$2,930	\$187 62	\$348 31	\$909
Bay Head.....	1,900		6,800	10,500		13,200	1,940 37	3,531 53	6,233
Beach Haven.....	1,500		900	20,610		23,010	1,561 72	2,832 62	9,100
Berkeley.....	2,550		8,325	1,650		12,525	1,904 35	3,515 06	5,050
Brick.....	14,800	\$1,900		10,100		26,800	1,651 67	3,043 86	8,280
Dover.....	30,000		59,600	20,700	\$9,500	117,800	4,432 73	8,768 83	27,781
Eagleswood.....	3,200		4,000	7,150	1,000	11,350	259 06	478 03	1,273
Harvey Cedars.....	1,000		16,800	4,840		22,640	1,043 91	1,926 85	5,308
Island Heights.....	8,000		17,300	17,300	8,300	53,600	1,066 43	2,005 33	5,299
Jackson.....	2,500		4,500	9,500		16,500	726 10	1,343 92	2,800
Lacey.....	51,300	10,700	10,000	118,900	5,000	185,900	15,593 55	28,732 51	65,300
Lakewood.....									
Lavalette.....				625		625	351 96	649 65	1,706
Little Egg Harbor.....	1,325					1,325	428 18	790 33	1,292
Long Beach.....	350		40,000	500		40,850	985 23	1,818 54	5,020
Manchester.....	3,100		8,485	8,285	250	20,100	1,296 65	2,393 86	6,050
Mantoloking.....	1,100		4,200	2,400		6,600	553 98	1,022 54	2,500
Ocean.....	7,900		2,000	2,600	18,000	21,700	379 20	699 92	950
Plumsted.....				14,000		24,300	1,534 08	2,631 61	4,506
Point Pleasant Beach.....	30,000		10,750	70,150		110,900	3,698 44	6,828 57	17,790
Sea Side Park.....	1,500		24,020	9,100		35,620	1,685 07	3,168 07	8,463
Stafford.....	3,200			10,400	2,000	15,600	794 46	1,466 42	3,133
Surf City.....			1,740	1,000		2,740	212 90	392 96	1,031
Tuckerton.....	14,000		2,000	15,000	1,500	32,500	1,170 73	2,131 43	5,683
Union.....	7,000		600	11,200	3,100	21,900	1,042 53	1,924 33	5,063
Totals.....	\$198,215	\$12,600	\$205,900	\$391,150	\$48,950	\$844,815	\$44,973 16	\$83,001 76	\$198,377

State rate per \$100 valuation, .2531; County rate per \$100 valuation, .4764.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1911.

BOARD OF EQUALIZATION OF TAXES.												
TAXING DISTRICT.	Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.
	Acres.	Lots.										
Paterson, 1st Ward,	2,603		\$1,617,900	\$2,991,400	\$4,609,300		\$345,250	\$4,954,550			\$99,554,267	2,775
Paterson, 2d Ward,	10,433		2,658,625	4,089,050	6,747,675		813,025	7,560,700				3,573
Paterson, 3d Ward,	15	7,878	2,332,245	4,877,300	7,209,545		1,231,700	8,441,245				2,528
Paterson, 4th Ward,	7,334		5,531,085	7,666,100	13,197,185		2,119,850	15,316,835				3,078
Paterson, 5th Ward,	2,106		5,983,533	6,119,720	12,103,253		3,100,579	15,203,832				1,435
Paterson, 6th Ward,	888		2,838,210	2,595,700	5,433,910	\$510,517	2,704,390	8,138,300	\$100,052,522	\$528,255	\$99,554,267	1,915
Paterson, 7th Ward,	3,258		1,696,780	2,513,380	4,210,160		1,887,970	6,098,130				1,417
Paterson, 8th Ward,	3,998		1,179,720	2,044,370	3,224,090		584,350	3,808,440				1,734
Paterson, 9th Ward,	3,069		4,118,645	6,214,250	10,332,895		2,440,532	12,773,427				2,843
Paterson, 10th Ward,	5,233		1,824,060	2,957,350	4,781,430		1,013,400	5,794,830				1,890
Paterson, 11th Ward,	14,753		4,692,066	5,910,425	10,602,491		849,225	11,451,716				2,316
Passaic, 1st Ward,	3,252		2,722,450	4,970,675	7,693,125		1,255,000	8,948,125				1,128
Passaic, 2d Ward,	4,065		2,856,125	3,504,125	6,360,250		1,129,925	7,489,175				1,407
Passaic, 3d Ward,	11,697		3,592,705	8,843,460	12,436,165	152,010	632,395	8,068,560	37,516,280	277,003	37,239,287	1,222
Passaic, 4th Ward,	4,860		3,768,850	7,628,250	11,397,100		1,468,700	12,865,800				1,989
Acquanahonk Township,	4,776	17,955	3,065,425	4,504,025	7,569,450	59,451	983,000	8,552,450		39,190	8,602,711	969
Little Falls Township,	2,528	1,893	684,000	1,280,400	1,964,400	13,921	558,200	2,522,600		700	2,523,300	831
Wayrie Township,	14,429	375	615,330	996,490	1,611,810	16,523	197,225	1,815,558		5,450	1,816,008	387
West Milford Township,	46,735	100	753,610	771,415	1,525,025	93,787	65,550	1,689,482		12,500	1,676,982	497
Pompton Township,	28,666	208	519,775	1,125,075	1,644,850	24,135	143,775	1,874,741		350	1,974,391	1,018
Haledon Borough,	1,820		387,235	743,660	1,131,185		186,525	1,318,010		1,200	1,614,810	1,707
Hawthorne Borough,	1,519	4,437	216,890	1,106,080	1,322,970	75,424	165,915	1,564,259		4,875	1,684,003	816
North Haledon Borough,	1,840	448	149,545	177,725	327,270		22,132	349,402		15,875	333,527	170
Pompton Lakes Borough,	1,200	2,610	310,135	398,960	709,095	5,887	233,850	948,822		41,350	907,472	254
Prospect Park Borough,	1,138	1,672	207,650	466,900	674,550		11,025	784,575		1,375	890,555	563
Totowa Borough,	2,206	1,219	503,390	1,004,811	1,508,201	4,393	41,431	1,554,025		1,700	1,552,325	281
Totals,	102,617	118,133	\$54,898,604	\$80,590,306	\$135,479,910	\$956,048	\$24,178,728	\$190,614,686	\$160,978,641	\$929,823	\$160,048,818	36,843

* Second class railroad property.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1911—Continued.

BOARD OF EQUALIZATION OF TAXES.

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TAXING DISTRICT.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
	Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Paterson, 1st Ward,	\$120,680	\$35,000	\$8,800	\$152,800	.....	\$337,280	.....	.....	.....
Paterson, 2d Ward,	107,600	15,000	385,200	224,200	\$15,000	747,000	.....	.....	.....
Paterson, 3d Ward,	162,400	6,500	18,000	97,700	.....	282,600	.....	.....	.....
Paterson, 3d Ward,	146,200	.....	68,350	557,850	.....	772,400	.....	.....	.....
Paterson, 4th Ward,	68,000	25,720	966,220	1,054,980	74,000	2,188,900	\$250,561 59	\$275,833 92	\$1,145,701 53
Paterson, 5th Ward,	60,700	.....	12,500	41,000	.....	114,200	.....	.....	.....
Paterson, 6th Ward,	25,000	75,000	143,900	455,400	.....	699,300	.....	.....	.....
Paterson, 7th Ward,	185,600	.....	33,500	12,500	.....	211,600	.....	.....	.....
Paterson, 8th Ward,	722,000	64,000	884,000	1,047,900	.....	2,717,900	.....	.....	.....
Paterson, 9th Ward,	401,450	40,200	206,350	164,345	300,000	1,072,145	.....	.....	.....
Paterson, 10th Ward,	143,850	.....	302,150	232,550	10,000	685,250	.....	.....	.....
Paterson, 11th Ward,	127,000	.....	171,400	224,100	.....	522,400	.....	.....	.....
Paterson, 12th Ward,	375,800	.....	300,000	978,000	.....	1,573,800	.....	.....	.....
Paterson, 13th Ward,	296,000	230,000	149,975	48,500	51,100	83,500	.....	.....	.....
Paterson, 14th Ward,	28,700	.....	14,700	14,700	.....	58,100	.....	.....	.....
Paterson, 15th Ward,	10,100	.....	120,000	29,600	.....	161,400	.....	.....	.....
Paterson, 16th Ward,	34,800	.....	140,000	17,800	.....	192,600	.....	.....	.....
Paterson, 17th Ward,	37,800	.....	25,500	9,200	.....	72,500	.....	.....	.....
Paterson, 18th Ward,	28,200	.....	150	21,450	.....	48,300	.....	.....	.....
Paterson, 19th Ward,	15,000	.....	8,650	18,600	.....	32,250	.....	.....	.....
Paterson, 20th Ward,	5,000	.....	.....	.....	.....	5,000	.....	.....	.....
Paterson, 21st Ward,	30,000	.....	58,000	45,000	.....	133,000	.....	.....	.....
Paterson, 22nd Ward,	25,000	.....	.....	.....	.....	25,000	.....	.....	.....
Totals,	\$3,583,020	\$511,420	\$3,913,095	\$6,301,105	\$496,300	\$14,806,440	\$417,391 09	\$443,576 35	\$1,685,696 87
County Tax Rate, .....	.2772					State School Rate, .....	.2808		

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1911.

Number of acres or lots.		Value of land without improvements.		Value of improvements.		Value of improvements.		Total valuation of real estate exclusive of second class railroad property.		Valuation of second class railroad property.		Valuation of personal estate.		Deductions for debt (other than mortgage indebted- ness).		Net valuation taxable.		Valuation as equalized by county board.		Amounts deducted under Ch. 57, Laws of 1910.		Net valuation on which County and State School taxes are apportioned.	
Acre.	Lots.	Value of land without improvements.		Value of improvements.		Value of improvements.		Total valuation of real estate exclusive of second class railroad property.		Valuation of second class railroad property.		Valuation of personal estate.		Deductions for debt (other than mortgage indebted- ness).		Net valuation taxable.		Valuation as equalized by county board.		Amounts deducted under Ch. 57, Laws of 1910.		Net valuation on which County and State School taxes are apportioned.	
Salem, East Ward, Esplanade	271	903	\$449,412	\$1,230,093	\$1,657,481	\$22,024	\$1,657,481	\$1,657,481	\$22,024	\$583,434	\$48,805	\$2,214,044	\$48,805	\$2,214,044	\$2,214,044	\$2,214,044	\$2,214,044	\$4,050	\$2,209,994	\$2,209,994	\$2,209,994	\$2,209,994	
Shelton, West Ward, Esplanade	153	600	313,015	644,395	1,157,410	.....	1,157,410	.....	.....	630,312	34,502	1,753,220	34,502	1,753,220	1,753,220	1,753,220	1,753,220	5,700	1,747,520	1,747,520	1,747,520	1,747,520
Shelton, West Ward, Esplanade	7,632	31	256,470	.....	1,256,470	.....	1,256,470	.....	.....	59,734	.....	1,316,204	.....	1,316,204	1,316,204	1,316,204	1,316,204	1,100	1,315,100	1,315,100	1,315,100	1,315,100
Shelton, West Ward, Esplanade	23,052	90	1,066,340	.....	1,062,167	4,173	1,062,167	1,062,167	4,173	232,385	5,325	1,293,400	5,325	1,293,400	1,293,400	1,293,400	1,293,400	800	1,292,600	1,292,600	1,292,600	1,292,600
L. A. Creek, Manning	25,237	168	518,360	103,890	622,250	.....	622,250	622,250	.....	192,290	9,025	775,490	9,025	775,490	775,490	775,490	775,490	800	774,690	774,690	774,690	774,690
Quinton, Allaway	12,728	77	474,637	96,050	568,498	2,189	568,498	568,498	2,189	138,987	19,100	680,574	19,100	680,574	680,574	680,574	680,574	2,825	687,749	687,749	687,749	687,749	
Quinton, Allaway	18,565	228	564,270	90,940	650,875	4,335	650,875	650,875	4,335	156,490	3,325	806,345	3,325	806,345	806,345	806,345	806,345	3,225	808,020	808,020	808,020	808,020	
L. P. Creek, Pennegrove	13,155	184	489,419	112,125	601,544	.....	601,544	601,544	.....	156,490	3,325	710,069	3,325	710,069	710,069	710,069	710,069	1,100	708,969	708,969	708,969	708,969
U. P. Neck, Pennegrove	10,224	31	648,890	11,175	660,035	20	660,035	660,035	20	170,690	.....	830,745	.....	830,745	830,745	830,745	830,745	6,960	823,786	823,786	823,786	823,786
Oldmans, Pennegrove	12,118	135	429,895	141,390	567,481	3,764	567,481	567,481	3,764	104,614	.....	675,859	.....	675,859	675,859	675,859	675,859	2,900	675,509	675,509	675,509	675,509
W. P. Neck, Pennegrove	21,402	99	1,277,950	4,900	1,279,981	2,869	1,279,981	1,279,981	2,869	325,704	600	1,608,144	600	1,608,144	1,608,144	1,608,144	1,608,144	5,850	1,602,294	1,602,294	1,602,294	1,602,294	
W. P. Neck, Pennegrove	698	504	282,400	606,275	882,417	6,258	882,417	882,417	6,258	333,133	26,650	1,196,168	26,650	1,196,168	1,196,168	1,196,168	1,196,168	2,900	1,192,358	1,192,358	1,192,358	1,192,358	
U. P. Neck, Pennegrove	21,848	74	1,124,200	.....	1,120,579	3,621	1,120,579	1,120,579	3,621	216,294	2,150	1,338,294	2,150	1,338,294	1,338,294	1,338,294	1,338,294	5,000	1,337,784	1,337,784	1,337,784	1,337,784
Pittsgrove	26,961	250	612,690	.....	669,521	3,129	669,521	669,521	3,129	82,475	.....	754,725	.....	754,725	754,725	754,725	754,725	100	754,625	754,625	754,625	754,625
Pittsgrove	237	457	127,300	338,775	466,352	7,723	466,352	466,352	7,723	132,178	5,900	562,353	5,900	562,353	562,353	562,353	562,353	100	562,253	562,253	562,253	562,253	
Elmer Borough.....	194,367	4,415	\$8,870,393	\$4,062,473	\$12,856,551	\$76,315	\$12,856,551	\$12,856,551	\$76,315	\$3,606,378	\$156,327	\$16,362,917	\$156,327	\$16,362,917	\$16,362,917	\$16,362,917	\$16,362,917	\$33,190	\$16,349,727	\$16,349,727	\$16,349,727	\$16,349,727	

TAXING DISTRICT.

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1911—Continued.

TAXING DISTRICT.	Number of polls assessed.	Property exempt from taxation.						Apportionment of taxes.			Local tax.	Total tax rate per \$100 valuation.
		Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.			
Salem, East Ward,	046	\$50,000		\$102,500	\$156,500	\$20,000	\$329,000	\$5,795 23	\$13,259 96		\$24,751 93	\$1.9825
Salem, West Ward,	761	12,000			62,000	11,700	85,700	4,531 24	10,485 12		19,572 22	1.9825
Elsinboro,	100	2,500					2,800	825 14	1,890 62		1,701 56	1.4025
Mannington,	452	9,000					39,700	3,890 86	7,767 40		7,623 11	1.4525
L. A. Creek,	343	5,800		25,000	5,700		39,700	2,031 56	4,648 14		3,950 91	1.3725
Quinton,	292	4,000		10,000	15,500	900	29,800	1,803 34	4,128 49		3,301 19	1.3425
Alloway,	419	6,000			33,700	200	39,900	2,119 06	4,848 12		5,736 94	1.5725
L. P. Neck,	331	5,800		8,000	10,000	6,000	29,800	5,839 00	4,253 75		4,608 23	1.5125
U. F. Neck,	132	4,300		15,000			25,000	2,168 49	4,842 77		6,233 99	1.8325
Pennsboro,	390	5,500			30,000	8,000	50,000	5,000 00	4,063 41		5,023 59	1.6125
Oldmans,	436	6,000		14,500	14,500	1,200	37,900	1,771 36	4,063 41		5,023 59	1.6125
Woodsboro,	380	5,600		500	6,500	1,200	13,300	4,203 02	9,613 76		10,254 68	1.7925
Woodsboro,	380	5,600		45,500	33,300	3,800	88,200	3,126 93	7,154 14		10,968 68	1.7925
U. Pittsgrove,	483	6,900		5,000	36,200	2,000	50,100	3,508 68	8,026 70		5,351 13	1.2925
Pittsgrove,	522	13,830			12,000	1,500	27,350	1,978 00	4,527 75		7,470 75	1.9525
Elmer Borough,	303	9,000		6,000	39,900		54,900	1,552 66	3,553 51		4,974 92	1.7025
Totals,	6,845	\$154,250		\$217,500	\$471,800	\$51,400	\$894,950	\$42,873 07	\$98,068 81		\$128,049 86	

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1911.

TAXING DISTRICT.												
	Number of acres.	Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness).	Net valuation taxable.	Value as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.	
Bedminster.	20,064	\$4,145,104	*	\$400,000	\$1,695,541	\$19,709	\$248,800	\$1,934,050	\$1,934,050	\$2,500	\$1,931,550	
Bernards.	25,571	*	*	*	4,545,104	38,201	726,371	.....	5,309,676	.....	5,309,676
Branchburg.	12,324	*	*	*	727,000	12,242	152,600	\$6,800	885,042	.....	885,042
Bridgewater.	20,748	1,984,680	715,700	2,700,380	14,808	612,641	4,800	3,323,029	3,323,029	27,240	3,295,789	
Brook Brook Borough.	20,640	627,200	1,280,364	1,907,564	51,836	330,735	2,000	2,238,135	2,238,135	4,500	2,233,635	
Franklin.	27,500	*	*	*	1,925,000	48,904	362,789	4,750	2,331,943	.....	2,331,943
Hillsborough.	34,000	*	*	*	2,134,103	29,459	357,190	8,100	2,512,652	.....	2,512,652
Millstone Borough.	19,412	*	*	*	78,770	15,222	183,617	10,485	999,452	.....	999,452
Montgomery Borough.	400	49,657	29,113	491,800	.....	64,994	.....	556,794	556,794	5,450	551,344
North Plainfield.	5,705	275,750	216,050	3,954,550	.....	436,225	19,100	4,371,675	4,371,675	2,850	4,368,825
North Plainfield Borough.	1,273	1,380,975	2,573,575	3,954,550	.....	436,225	19,100	4,371,675	4,371,675	2,850	4,368,825
Rocky Hill Borough.	4,000	51,621	159,020	210,641	.....	60,615	19,550	251,706	251,706	.....	251,706
South Bound Brook.	400	118,350	335,225	453,575	6,009	115,863	.....	575,447	575,447	.....	575,447
Somerville Borough.	588	1,229,867	2,177,483	3,407,350	75,206	807,179	48,892	4,240,843	4,240,843	81,459	4,159,384	
Warren.	12,826	*	*	552,425	.....	62,750	.....	615,175	615,175	6,000	609,125
Totals.....	181,851	\$9,863,204	\$7,886,530	\$25,564,531	\$311,596	\$4,543,054	\$124,477	\$30,294,704	\$30,294,704	\$167,784	\$30,126,920	

* Farm land.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1911—Continued.

TAXING DISTRICT.	Number of polls assessed.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
		Public schools.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Bedminster,	585	\$30,000			\$63,000	\$3,500	\$96,500	\$5,066 31	\$11,202 99	\$11,991 11
Bernards,	810	75,000			76,500		151,500	13,981 54	30,796 12	61,041 27
Branchburg,	300	5,000			6,000		11,925	2,329 56	5,130 92	4,248 20
Bridgewater,	1,040	39,500			68,500	4,300	122,300	8,678 69	19,115 53	21,599 69
Bound Brook, Borough,	665	100,000	\$5,000	10,000	75,000	20,000	210,000	6,013 16	13,245 06	28,751 86
Franklin,	820	16,375		6,000	59,900	2,200	84,475	6,049 58	13,225 29	12,525 69
Hillsborough,	625	7,800			28,000	5,300	39,100	6,611 43	14,562 36	13,568 32
Montgomery,	350	2,500		725 853	21,690	3,000	753,043	2,630 65	5,794 88	4,096 26
Millstone Borough,	47	2,000			12,000	500	36,000	1,281 94	576 84	444 56
North Plainfield,	170	4,000			32,000		36,000	1,451 84	3,197 80	6,904 25
North Plainfield Borough,	1,334	10,000		11,300	83,000	3,000	197,300	11,593 49	25,339 19	59,323 63
Rocky Hill Borough,	460	9,500		950	8,000		19,550	1,662 74	3,469 90	1,962 63
South Bound Brook Borough,	240	11,400		750	9,100		20,550	1,812 63	3,332 08	3,060 10
Somerville Borough,	1,197	63,000		289,300	197,000	7,000	541,300	10,862 43	24,134 43	46,501 43
Warren,	280	4,200			7,100	1,100	12,500	1,604 09	3,532 91	6,132 49
Totals,	8,523	\$472,875	\$5,000	\$1,054,153	\$728,190	\$50,225	\$2,310,443	\$79,390 10	\$174,796 14	\$287,641 15

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1911.

TAXING DISTRICT.											
Number of acres or lots.		Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.
Acres.	Lots.										
Andover Township.....	11,403	..	..	\$305,890	\$1,137	\$106,064	\$3,000	\$405,081	\$405,081	..	\$405,081
Andover Borough.....	741	..	..	165,305	6,283	89,385	2,375	253,598	253,598	..	253,598
Branchville Borough.....	17,634	..	\$44,910	228,890	7,415	102,290	..	338,585	341,268	\$900	341,268
Bram., ..	..	..	..	215,105	68,211	145,470	..	428,786	435,236	..	435,236
Frankford, ..	340	315,030	214,550	529,580	2,188	168,311	8,225	691,854	702,785	300	702,485
Frederon, ..	11,725	..	..	231,550	1,352	75,536	..	300,438	310,402	404	309,998
Green, ..	9,808	..	..	247,250	1,890	144,450	1,800	391,760	391,760	..	391,760
Hampton, ..	13,931	33	..	204,085	4,882	116,271	7,536	317,702	333,777	..	333,777
Hardyston, ..	22,989	315	..	207,772	238,025	238,025	9,650	3,340,687	3,352,417	..	3,352,417
Hopatcong Borough, ..	10,622	..	..	305,885	76,512	35,585	..	362,022	362,022	..	362,022
Lafayette, ..	28,479	..	..	319,250	6,969	119,850	12,538	432,534	449,416	187	448,229
Montague, ..	1,300	..	..	223,300	35,894	41,300	200	284,400	270,850	..	270,850
Newton, ..	25,454	65	..	215,350	10,123	631,156	80,147	2,869,322	2,869,927	7,884	2,862,043
Sandyston, ..	2,903	..	..	235,300	35,894	41,300	200	284,400	270,850	..	270,850
Shanope, ..	24,503	..	..	783,000	19,123	171,390	..	954,413	968,400	..	968,400
Stillwater, ..	940	236	..	384,534	27,354	63,109	..	472,903	483,397	4,575	484,633
Sussex Borough, ..	16,885	106	..	207,475	27,354	65,805	..	392,230	394,030	..	394,030
Stillwater, ..	450	321	137,775	624,760	7,739	230,759	43,225	830,033	830,170	4,500	825,670
Sussex Borough, ..	38,149	..	..	688,495	16,525	180,868	..	863,868	875,566	500	875,066
Vernon, ..	35,027	..	..	137,520	..	34,385	..	171,885	171,885	..	171,885
Walpack, ..	13,027	..	..	137,520	..	34,385	..	171,885	171,885	..	171,885
Wantage, ..	36,000	140	..	847,650	7,984	253,350	6,100	1,102,884	1,109,689	2,000	1,107,689
Totals,											
302,169		1,662	\$497,715	\$885,485	\$313,200	\$3,084,446	\$189,443	\$15,413,967	\$15,626,401	\$20,950	\$15,605,451

*Not given in duplicate.

**Separation not made by assessor.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1911—Continued.

TAXING DISTRICT.	Number of polls assessed.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.
		Property exempt from taxation.					Apportionment of taxes.			
		Public schools.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.	
Andover Township.....	140	\$3,200	\$300	\$16,400	\$2,400	\$3,500	\$1,067 19	\$2,444 89	\$2,800 00	\$1,547 9
Andover Borough.....	165	3,200		10,000		22,000	686 91	1,586 59	3,475 00	2,167 9
Branchville Borough.....	187	2,000	550	2,000		12,550	893 77	2,047 59	3,700 00	1,946 9
Byram.....	107	2,250		2,000	500	4,750	1,139 88	2,611 42	2,900 00	1,506 9
Frankford.....	262	3,600	5,150	2,000	1,000	11,750	1,839 80	4,214 91	4,850 00	1,552 3
Fredon.....	141	1,200		3,000		4,200	811 88	1,859 99	2,550 00	1,083 9
Green.....	200	5,000		7,700	1,300	14,000	1,026 02	2,350 58	3,200 00	1,078 9
Hampton.....	173	2,200		2,500	500	5,200	874 16	2,002 68	2,900 00	1,730 9
Hardyston.....	893	32,100		56,400	6,000	94,500	8,779 98	20,114 50	29,450 00	1,638 9
Hopatcong Borough.....	218	6,400		10,500	1,000	17,900	1,176 53	2,695 37	3,120 00	1,338 9
Kilbuck.....	196	4,000		3,500	500	8,000	1,095 10	2,425 10	2,800 00	1,419 9
Montague.....	185	4,000		9,000	1,000	15,000	1,709 38	3,895 38	4,400 00	2,041 9
Newton.....	946	25,000	54,500	94,000	1,700	175,200	7,495 63	17,172 26	33,865 00	2,041 9
Sandyston.....	233	5,000		4,500	1,000	12,100	7,907 70	1,550 40	2,875 00	1,794 9
Sparta.....	235	11,500		22,300	2,100	35,900	2,578 77	5,907 92	11,100 00	1,984 9
Stanhope Borough.....	235	10,000		8,000		18,000	1,266 02	2,900 38	4,850 00	2,289 9
Stillwater.....	245	4,300		16,000	3,000	23,300	953 40	2,184 18	4,850 00	2,194 9
Sussex Borough.....	342	14,000	3,000	19,000		36,000	2,162 53	4,954 02	9,870 00	2,060 9
Vernon.....	874	9,900		17,700	5,950	33,550	2,261 80	5,250 40	9,180 00	1,910 9
Walpack.....	98	1,500		3,500		5,000	480 16	1,031 31	1,400 00	1,031 9
Wantage.....	480	10,000		5,000	10,000	25,000	2,901 05	6,646 13	12,500 00	1,988 9
Totals.....	6,159	\$157,050	\$63,500	\$304,000	\$33,350	\$562,900	\$40,870 67	\$93,632 70	\$156,650 00	

Abstract of Ratables and Exemptions in the County of Union, for the Year 1911.

Number of acres or lots.		Value of land without improvements.		Value of improvements.		Total valuation of real estate exclusive of second class railroad property.		Valuation of second class railroad property.		Valuation of personal estate.		Deductions for debt (other than mortgage indebted- ness).		Net valuation taxable.		Valuation as equalized by county board.		Amounts deducted under Ch. 57, Laws of 1910.		Amounts added under Ch. 57, Laws of 1910.	
Acres.	Lots.																				
2,549	212					\$335,030		\$16,490		\$239,615 00				\$891,135 00		\$899,135 00					
1,549	9,449	\$2,345,005		\$2,580,565		5,925,085		76,500		5,925,085				5,925,085		5,925,085				\$15,025 00	
1,084	28,353	\$3,316,465		312,234,720		50,081,184		3,180,892		6,893,326 00				6,812,402 00		6,133,832 00				122,850 00	
4,956	1,515					1,131,265		19,377		802,170 00				1,433,655 00		1,433,655 00				1,700 00	
400	500	220,350		224,250		454,600		19,377		66,500 00				1,643,655 00		1,643,655 00					
80	3,881	313,587		817,800		1,133,387		7,066		239,870 00				1,380,323 00		1,380,323 00					
62	7,039	388,840		279,475		668,315		7,924		62,857 73				738,926 73		738,926 73				48,900 00	
5,956	12,509	2,935,787		3,272,988		6,208,775		30,366		2,155,725 00				8,394,836 00		8,393,746 00				1,200 00	
59	3,267	622,925		357,400		980,325		10,879		71,225 00				1,062,429 00		1,062,429 00				800 00	
2,494	22	305,620		70,425		424,400		1,988		32,700 00				457,100 00		457,100 00				7,844 00	
3,679	2,162	224,375		324,250		376,045		1,887		10,825 00				388,856 00		388,856 00				2,100 00	
2,236	637	8,607,225		13,065,175		548,625		3,887		20,350 00				572,862 00		572,862 00					
178	6,470	2,450,375		3,228,750		21,702,400		183,473		3,623,685 00				25,458,533 00		25,458,533 00				60,825 00	
967	11,984	1,339,200		1,448,950		5,677,125		62,558		990,000 00				6,699,433 00		6,699,433 00				86,742 50	
128	6,214	1,225,100		1,528,250		2,754,350		64,716		239,911 00				3,129,743 00		3,129,743 00				20,200 00	
2,170	1,673	5,404,360		5,275,250		10,679,610		128,929		913,950 00				11,720,489 00		11,720,489 00				28,920 00	
2,978	3,222					2,749,249		6,224		130,401 00				1,065,865 00		1,065,865 00				1,925 00	
7,635	3,663					2,731,573		26,737		326,585 00				3,134,687 00		3,134,687 00				7,750 00	
1,637	8,000	3,313,255		3,926,300		7,236,556		46,369		720,856 68				8,005,860 68		8,004,860 68				\$100,250	
39,849	112,614	\$48,538,549		\$68,240,227		\$122,400,346		\$3,891,368		\$17,950,734 36				\$144,191,423 36		\$144,344,797 36				\$421,481 50	
Totals,																					

TAXING DISTRICT.

BOARD OF EQUALIZATION OF TAXES.

III

Abstract of Ratables and Exemptions in the County of Union, for the Year 1911—Continued.

TAXING DISTRICT.	Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.	Property exempt from taxation.					Apportionment of taxes.			Total tax rate per \$100 valuation.	
			Public schools.	Other school property.	Public property.	Church and Charitable.	Cemeteries and Graveyards.	Total amount of exempt property.	State school tax.	County tax.		Local tax.
Clark Township,	\$986,135 00	103	\$1,200	\$400	.....	\$2,700	\$2,000	\$8,300	\$2,189 20	\$2,662 52	\$3,067 50	\$0 92
Cranford township,	5,821,845 00	1,001	50,200	.....	.....	93,350	.....	173,550	14,782 25	17,887 04	59,695 05	1 59
City of Elizabeth,	60,061,982 00	16,557	741,050	242,200	1,199,550	2,875,050	3,500	5,061,350	152,603 83	184,534 43	661,417 97	1 96
Fanwood Township,	1,431,955 00	128	30,000	.....	1,000	30,000	10,000	71,000	9,535 41	4,898 97	13,258 23	1 49
Garwood Borough,	1,540,777 00	56	.....	.....	.....	.....	.....	.....	1,373 09	1,861 48	5,796 77	1 63
Kenilworth Borough,	1,390,323 00	337	16,200	.....	1,280	4,790	.....	22,270	3,504 78	4,240 90	7,690 00	1 12
Linden Borough,	8,685,028 73	168	8,000	25,000	3,000	.....	177,500	33,000	1,739 33	2,104 68	96,641 69	1 41
Linden Township,	8,392,646 00	531	18,900	.....	.....	31,450	.....	199,400	21,309 51	25,736 28	13,415 10	1 00
Mountainside Borough,	1,061,628 00	155	4,000	.....	.....	34,200	.....	35,450	2,985 68	3,261 75	8,574 09	1 83
New Providence Twp.,	339,256 00	123	5,000	.....	5,000	.....	.....	44,200	1,140 71	1,380 29	3,474 39	1 32
New Providence Borough,	572,862 00	176	19,000	.....	13,000	28,000	.....	48,500	1,451 96	1,760 09	9,902 00	1 28
City of Plainfield,	25,397,708 00	4,708	485,575	63,000	235,700	942,350	58,950	1,783,575	64,487 82	78,031 92	302,740 96	1 75
City of Rahway,	6,632,690 50	2,171	183,000	10,000	350,000	241,500	19,500	804,000	16,841 06	20,378 28	96,141 07	2 00
Roselle Borough,	3,109,343 00	723	70,000	.....	20,000	71,000	.....	161,000	7,894 83	9,253 15	33,000 00	1 60
Roselle Park Borough,	3,009,251 00	765	96,200	.....	3,000	38,500	.....	117,700	7,840 79	9,245 62	34,801 84	1 70
Springfield Twp.,	11,691,569 00	1,826	121,500	.....	162,300	390,000	.....	673,800	29,686 06	35,921 18	147,583 86	1 82
Union Township,	3,364,287 00	890	24,300	.....	2,500	23,100	2,600	39,400	2,762 47	3,342 69	9,103 50	1 40
Westfield,	8,079,700 63	1,802	123,000	.....	37,000	118,000	17,000	236,000	20,515 17	24,824 07	116,473 22	2 03
Totals,	\$144,023,615 86	32,251	\$2,050,375	\$340,600	\$2,063,830	\$4,917,490	\$342,050	\$9,714,345	\$365,987 29	\$442,500 00	\$1,596,602 90	

BOARD OF EQUALIZATION OF TAXES.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1911.

TAXING DISTRICT.												
Number of acres or lots.		Lots.	Value of land without improvements.	Value of improvements.	Total valuation of real estate exclusive of second class railroad property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebted- ness).	Net valuation taxable.	Valuation as equalized by county board.	Amounts deducted under Ch. 57, Laws of 1910.	Amounts added under Ch. 57, Laws of 1910.
Acres.	Lots.											
Alamuchy,	12,524	500	\$183,231	\$682,064	\$883,685	\$5,340	\$115,761	\$2,780	\$512,008	\$512,008	\$50	
Belvidere,	600				863,235	24,963	708,790	28,080	1,571,898	1,571,898	890	
Blairtown,	17,100				634,696	8,841	276,061	6,990	913,667	913,667	1,000	\$680
Frederick,	13,808	148			1,062,538	10,893	256,920		1,538,806	1,538,806		
Fredericksburg,	14,648				508,635	7,225	138,433	1,000	644,957	644,957	9,603	
Greenville,	6,648	196			508,635	7,225	138,433	5,740	644,957	644,957	13	
Hackettsburg,	1,606	680	434,060	975,640	1,409,700	20,200	360,020	23,100	1,768,820	1,768,820	1,250	5,025
Harwick,	10,825				150,456	2,280	46,953	880	198,820	198,820		
Harmony,	13,841	93			530,005	9,132	108,785		647,922	647,922	50	
Hope,	18,725	128			309,439	283	151,440		461,162	461,162		
Independence,	10,436				361,030	10,544	118,220	50	490,684	490,684	300	618
Knowlton,	13,708	257			608,570	30,708	163,945	200	803,023	803,023	1,716	
Lopatcong,	4,625	545			416,737	28,147	54,198	1,060	498,032	498,032	2,515	
Mansfield,	17,390	200			577,840	4,718	146,709	3,600	725,667	725,667	11,210	2,025
Oxford,	17,900				987,850	24,293	337,720		1,349,363	1,349,363	6,860	
Pahauquarry,	10,994				116,955	445	17,060		134,460	134,460		
Phillipsburg, 1st Ward,		740	530,755	793,330	1,324,095	618,256	220,548	3,500	2,159,389	2,159,389	2,510	100
Phillipsburg, 2d Ward,	9		328,744	463,335	792,079		128,378		915,457	915,457	2,741	50
Phillipsburg, 3d Ward,		781	237,170	619,975	917,145		72,053	3,859	985,339	985,339		
Phillipsburg, 4th Ward,		80	234,100	531,000	765,100		149,516		914,616	914,616	25	
Phillipsburg, 5th Ward,		35	224,970	594,146	819,116		240,456	295	1,059,277	1,059,277	300	50
Phillipsburg, 6th Ward,		820	241	237,103	939,302		51,369		1,227,774	1,227,774	2,500	600
Quakertown,	7,172	124			1,456,637	24,830	146,812		1,598,988	1,598,988	4,000	
Alpha,	589	700			1,030,598	9,025	156,765		1,196,385	1,196,385	1,700	
Washington Borough,	741	857	441,280	1,119,215	1,560,495	90,419	327,885	43,652	1,834,647	1,834,647	6,400	135
Washington Township,	10,751	209			667,190	7,278	242,310	3,250	913,528	913,528	93,575	
Totals,	204,979	10,131	\$2,911,413	\$6,718,007	\$19,222,557	\$988,920	\$4,885,116	\$127,906	\$24,918,687	\$24,918,687	\$151,876	\$9,266

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1911—Continued.

	Property exempt from taxation.				Apportionment of taxes.					
	Property exempt from taxation.				Total amount of exempt property.	State school tax.	County tax.	Local tax.		
	Public schools.	Other school property.	Public property.	Church and charitable.					Cemeteries and graveyards.	
Net valuation on which County and State School taxes are apportioned.	Number of polls assessed.									
Allamuchy,	\$511,950	154	\$8,200			\$8,300	\$1,302 41	\$2,849 47	\$9,850 00	\$1 98
Barnegat,	1,211,168	426	8,000			10,000	9,458 78	5,741 46	1,420 00	1 25
Blairsville,	912,697	305	8,000			10,000	222,700	1,041 76	1,420 00	1 25
Blauvelt,	1,340,468	384	6,450	\$180,000		2,900	10,850	3,407 84	3,700 00	1 51
Freelinghuysen,	515,289	211	4,500	1,000		2,800	12,800	2,807 91	3,700 00	1 51
Greenwich,	646,970	244	10,000			10,000	1,721 23	3,600 94	3,700 00	1 51
Hackettstown,	1,770,504	635	40,000	210,000	8,000	75,000	333,000	4,711 88	16,811 06	1 96
Hardwick,	198,579	107	1,000			200	1,200	528 46	1,025 00	1 14
Harmony,	647,922	463	5,400	11,600		15,000	1,724 24	3,606 24	6,000 00	1 75
Hope,	601,112	317	5,700	17,400		25,000	1,759 34	3,670 95	4,750 00	1 54
Independence,	491,612	305	10,800	10,800		16,300	1,306 68	2,732 90	1,900 00	1 21
Kearney,	801,307	427	7,700	24,700		3,800	38,000	4,439 96	4,750 00	1 41
Lanark,	486,517	197	3,000			3,000	1,318 06	2,757 97	2,625 00	1 05
Mansfield,	1,312,512	631	15,800	25,000		64,800	31,500	3,679 69	10,000 00	1 50
Patterson,	1,334,480	653	1,050	41,000		1,350	2,200	337 82	7,475 33	1 53
Phillipsburg, 1st Ward,	2,136,879	684	130,500	31,500		107,000	5,739 86	12,004 87	28,530 21	2 14
Phillipsburg, 2d Ward,	912,816	540		89,300		97,300	2,420 17	5,080 80	12,097 72	2 14
Phillipsburg, 3d Ward,	983,078	646	26,000	6,000		32,000	2,616 15	5,471 67	13,021 50	2 14
Phillipsburg, 4th Ward,	914,591	437	2,500	7,000		18,500	2,433 90	5,090 48	12,080 20	2 14
Phillipsburg, 5th Ward,	1,059,027	499		13,525		48,725	2,818 27	5,894 39	13,968 30	2 14
Phillipsburg, 6th Ward,	1,225,754	691		3,750		43,800	3,261 92	6,822 37	16,224 37	2 14
Pohatcong,	822,988	423	38,000	14,300		24,100	2,190 12	4,580 63	3,882 81	1 29
Alpha,	1,194,685	182	9,500	106,000		6,500	3,179 28	6,649 44	5,617 19	1 29
Washington Borough,	1,928,372	935	28,000	13,000		147,500	5,131 76	10,733 33	17,000 00	1 25
Washington Township,	819,165	369	4,500	600		14,800	2,182 06	4,563 74	4,900 00	1 25
Totals,	\$24,776,077	10,668	\$382,090	\$415,000	\$161,175	\$634,050	\$1,693,715	\$95,933 73	\$137,900 00	\$212,746 00

State School Rate,26611852
County Rate,55655529

Abstract of Rates and Exemptions in the State of New Jersey, for the Year 1911.

COUNTY.	Total valuation of real estate exclusive of second class property.	Valuation of second class railroad property.	Valuation of personal estate.	Deductions for debt (other than mortgage indebtedness).	Net valuation taxable as county board.	Amounts deducted under Ch. 57, Laws of 1910.	Amounts added under Ch. 57, Laws of 1910.	Net valuation on which County and State School taxes are apportioned.
Atlantic,	\$82,178,675	\$1,373,632	\$5,133,560	.....	\$88,685,867	\$584,768	.....	\$88,101,099
Bergen,	97,068,151	2,323,639	10,242,831	.....	100,634,724	1,022,231	.....	108,612,493
Burlington,	27,024,431	131,096	4,702,406	\$46,346	31,873,587	25,169	.....	31,848,417
Camden,	72,945,699	2,027,993	5,698,227	6,500	81,568,788	413,543	.....	80,946,245
Cape May,	15,288,292	372,970	1,988,757	.....	17,676,066	880,164	.....	17,196,732
Cumberland,	19,684,498	4,380,908	94,747,617	158,361	24,104,184	238,110	\$850	24,103,843
Essex,	458,095,618	.....	.....	2,838,207	455,257,411	1,378,710	421,858	453,878,643
Gloucester,	19,048,193	988,460	3,283,623	84,700	22,325,959	91,410	12,500	22,234,049
Hudson,	384,585,850	72,501,829	37,698,069	.....	493,087,748	12,684,021	26,500	480,403,227
Hunterdon,	15,800,060	985,521	5,094,648	254,265	21,142,112	28,764	50,256	21,170,804
Mercer,	78,971,038	1,777,154	14,644,624	1,772,911	93,619,955	211,618	.....	93,408,336
Middlesex,	45,825,405	4,163,805	12,930,092	11,500	62,907,892	192,392	.....	62,715,500
Monmouth,	84,111,540	852,111	11,199,287	586,130	96,497,913	376,185	.....	96,121,728
Morris,	40,708,772	920,984	6,338,174	.....	47,967,930	214,020	.....	47,753,910
Ocean,	14,945,778	228,137	2,372,770	.....	17,546,685	255,480	4,700	17,424,716
Passaic,	135,479,010	956,048	24,178,728	.....	160,578,641	928,823	.....	160,048,818
Salem,	12,856,551	76,315	3,606,378	156,327	16,382,917	33,190	.....	16,349,727
Somerset,	25,564,531	311,596	4,543,054	124,477	30,294,704	167,784	.....	30,126,920
Sussex,	12,205,764	313,290	3,084,446	186,443	15,626,401	26,950	.....	15,600,451
Union,	122,400,346	3,891,368	17,950,734	51,025	144,344,797	421,431	100,250	144,023,315
Warren,	19,222,557	638,926	4,885,116	127,906	24,918,887	151,876	9,266	24,776,077
Totals,	\$1,760,446,829	\$39,978,394	\$290,634,359	\$6,385,098	\$2,166,735,535	\$19,926,227	\$634,460	\$2,147,440,788

a The rates in Cumberland County were raised by the County Board of Taxation \$112,888.

b The rates in Gloucester County were raised by the County Board of Taxation \$20,434.

c The rates in Hunterdon County were raised by the County Board of Taxation \$119,150.

d The rates in Monmouth County were raised by the County Board of Taxation \$291,105.

e The rates in Ocean County were raised by the County Board of Taxation \$128,811.

f The rates in Passaic County were raised by the County Board of Taxation \$364,855.

g The rates in Somerset County were raised by the County Board of Taxation \$212,434.

h The rates in Union County were raised by the County Board of Taxation \$153,374.

BOARD OF EQUALIZATION OF TAXES.

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1911—Continued.

COUNTY.	Property Exempt from Taxation.					Apportionment of Taxes.			
	Public school.	Other school property.	Public property.	Church and charitable.	Cemeteries and graveyards.	Total amount of exempt property.	State school tax.	County tax.	Local tax.
Atlantic.	\$806,795	\$3,600	\$1,868,808	\$1,278,300	\$33,585	\$3,990,583	\$216,425 81	\$247,000 00	\$1,362,008 96
Bergen.	2,213,850	117,760	1,733,130	1,534,520	385,050	5,084,300	276,904 22	457,278 84	1,720,525 00
Burlington.	1,609,900	176,000	964,450	1,216,300	103,235	2,469,885	53,728 10	186,210 00	339,988 09
Camden.	1,076,550	103,840	2,170,325	2,896,695	244,625	7,037,435	205,788 42	341,858 71	1,066,179 42
Cape May.	246,070	67,643	199,760	1,541,415	2,900	1,056,790	67,886 89	113,000 00	407,280 21
Cumberland.	9,825,800	2,000	498,530	1,174,475	46,400	2,072,325	1,396,087 91	115,000 00	311,142 28
Essex.	8,857,800	976,200	29,247,300	16,123,360	3,469,100	60,113,750	56,617 39	2,158,724 41	7,068,629 92
Gloucester.	8,893,700	1,927,800	11,540,890	9,563,670	51,400	1,212,270	1,263,938 09	120,000 00	243,444 05
Hudson.	291,500	7,100	467,800	9,510,100	1,568,160	33,380,390	56,110 76	87,597 54	182,092 25
Hunterdon.	1,830,040	4,260,850	6,708,550	3,417,030	65,650	16,736,000	239,486 34	402,263 50	1,197,413 35
Mercer.	1,048,830	1,085,500	2,478,105	2,119,135	190,175	6,926,785	51,496 00	280,890 00	741,977 00
Middlesex.	1,389,650	90,900	2,118,960	2,331,650	1,000,000	8,071,825	249,163 85	384,146 29	1,194,221 00
Morris.	780,500	206,300	3,969,400	3,047,250	172,550	8,171,950	127,091 17	281,000 00	492,677 81
Morris.	186,215	12,600	205,800	391,150	18,980	845,990	417,373 07	48,076 31	1,085,066 87
Ocean.	3,583,020	511,420	3,913,095	6,301,105	496,800	14,805,415	42,878 07	383,011 70	1,085,066 87
Passaic.	154,250	.....	217,500	471,800	51,400	894,950	79,330 10	174,738 31	325,949 36
Salem.	472,875	5,000	1,054,153	728,190	50,225	2,310,443	40,870 67	93,632 70	156,952 00
Somerset.	157,075	.....	63,500	304,000	38,350	562,900	385,687 29	442,500 00	1,596,092 90
Sussex.	2,050,375	340,600	2,063,890	4,917,490	342,050	9,714,345	85,933 73	137,900 00	212,746 06
Union.	382,090	415,000	161,175	634,060	71,400	1,663,715	.....	.....	.....
Warren.	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals.	\$37,109,680	\$10,264,905	\$71,982,206	\$60,167,775	\$7,964,980	\$187,499,546	\$5,523,693 05	\$9,186,316 10	\$26,394,120 25

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